

APPENDIX



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APPENDIX 1: GRI Standards Index

Statement of use	TPEX has reported in accordance with the GRI Standards for the period from January 1, 2024 to December 31, 2024.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No applicable sector standard

GRI	Disclosure	Corresponding Chapter(s) / Explanation	Page
GRI 2: General Disclosures 2021			
2-1	Organizational details	About TPEX	5
2-2	Entities included in the organization's sustainability reporting	About the Report	1
2-3	Reporting period, frequency and contact point	About the Report	1
2-4	Restatements of information	No information restatements in 2024	-
2-5	External assurance	About the Report	1
		Appendix 5: Accountant's Limited Assurance Report	130
		Appendix 6: Opinion Statement of Greenhouse Gas Emissions	132
2-6	Activities, value chain and other business relationships	About TPEX	5
2-7	Employees	5.1.1 People-Oriented Philosophy	107
2-8	Workers who are not employees	5.1.1 People-Oriented Philosophy	107
2-9	Governance structure and composition	3.2.1 Adhere to Integrity Governance	74
2-10	Nomination and selection of the highest governance body	3.2.1 Adhere to Integrity Governance	74
2-11	Chair of the highest governance body	About TPEX	5
		3.2.1 Adhere to Integrity Governance	74
2-12	Role of the highest governance body in overseeing the management of impacts	1.1.2 Sustainable Promotion Organization	13
		1.3.1 Material Topics Analysis	19
		3.2.1 Adhere to Integrity Governance	74
2-13	Delegation of responsibility for managing impacts	1.1.2 Sustainable Promotion Organization	13
2-14	Role of the highest governance body in sustainability reporting	3.2.1 Adhere to Integrity Governance	74
2-15	Conflicts of interest	3.2.1 Adhere to Integrity Governance	74

GRI	Disclosure	Corresponding Chapter(s) / Explanation	Page
GRI 2: General Disclosures 2021			
2-16	Communication of critical concerns	1.3.1 Material Topics Analysis	19
2-17	Collective knowledge of the highest governance body	3.2.1 Adhere to Integrity Governance	74
2-18	Evaluation of the performance of the highest governance body	3.2.1 Adhere to Integrity Governance	74
2-19	Remuneration policies	5.1.2 Compensation and Welfare Support	108
2-20	Process to determine remuneration	5.1.2 Compensation and Welfare Support	108
2-21	Annual total compensation ratio	Information on the highest paid employees and median employee compensation of TPEX have not been disclosed due to its nature of sensitivity.	-
2-22	Statement on sustainable development strategy	Message from the Chairman	3
2-23	Policy commitments	3.2.1 Adhere to Integrity Governance	74
		5.1.1 People-Oriented Philosophy	107
2-24	Embedding policy commitments	3.2.1 Adhere to Integrity Governance	74
2-25	Processes to remediate negative impacts	1.3.2 Material Topics Management	21
		3.2.1 Adhere to Integrity Governance	74
2-26	Mechanisms for seeking advice and raising concerns	3.2.1 Adhere to Integrity Governance	74
2-27	Compliance with laws and regulations	3.2.1 Adhere to Integrity Governance	74
2-28	Membership associations	2.3.1 Participation of Public Association	62
2-29	Approach to stakeholder engagement	1.2.2 Stakeholders Engagement	15
2-30	Collective bargaining agreements	None	-

GRI	Disclosure	Corresponding Chapter(s) / Explanation	Page
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	1.3.1 Material Topics Analysis	19
3-2	List of material topics	1.3.1 Material Topics Analysis	19
3-3	Management of material topics	1.3.2 Material Topics Management	21

GRI	Disclosure	Corresponding Chapter(s) / Explanation	Page
General Topics / GRI 200: Economic			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.1.2 Compensation and Welfare Support	108
202-2	Proportion of senior management hired from the local community	5.1.1 People-Oriented Philosophy	107
204-1	Proportion of spending on local suppliers	3.2.4 Supplier Management	83
205-3	Confirmed incidents of corruption and actions taken	3.2.1 Adhere to Integrity Governance	74
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	3.2.1 Adhere to Integrity Governance	74

General Topics / GRI 300: Environmental

GRI 302: Energy 2016

302-1	Energy consumption within the organization	4.2.1 GHG Inventory and Management	97
302-3	Energy intensity	4.2.1 GHG Inventory and Management	97

GRI 305: Emissions 2016

305-1	Direct (Scope 1) GHG emissions	4.2.1 GHG Inventory and Management	97
305-2	Energy indirect (Scope 2) GHG emissions	4.2.1 GHG Inventory and Management	97
305-3	Other indirect (Scope 3) GHG emissions	4.2.1 GHG Inventory and Management	97
305-4	GHG emissions intensity	4.2.1 GHG Inventory and Management	97

GRI	Disclosure	Corresponding Chapter(s) / Explanation	Page
General Topics / GRI 400: Social			
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	5.1.1 People-Oriented Philosophy	107
401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees	5.1.1 People-Oriented Philosophy	107
		5.1.2 Compensation and Welfare Support	108
401-3	Parental leave	5.1.2 Compensation and Welfare Support	108
GRI 403: Occupational health and safety 2018			
403-3	Occupational health services	5.1.4 Employee Care	114
403-6	Promotion of worker health	5.1.4 Employee Care	114
GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee	5.1.3 Talent Development	112
404-3	Percentage of employees receiving regular performance and career development reviews	5.1.3 Talent Development	112
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	3.2.1 Adhere to Integrity Governance	74
		5.1.1 People-Oriented Philosophy	107
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	3.2.1 Adhere to Integrity Governance	74
GRI 418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.2.3 Information Security	81



APPENDIX 2: SASB Standards Index

SASB- Security & Commodity Exchanges

Topic Disclosed	Code	Category	Metric Disclosed	Corresponding Chapters/ Additional Information	Page
Promoting Transparent & Efficient Capital Markets	FN-EX-410a.1	Quantitative	(1) Number and (2) average duration of (a) halts related to public release of information and (b) pauses related to volatility	2.2.3 Maintenance of Market Order	57
	FN-EX-410a.2	Quantitative	Percentage of trades generated from automated trading systems	Since its establishment in 1994, TPEX has operated exclusively through an automated trading system. Manual trading is no longer in practice.	-
	FN-EX-410a.3	Discussion & Analysis	Description of alert policy regarding timing and nature of public release of information	2.2.3 Maintenance of Market Order	57
	FN-EX-410a.4	Discussion & Analysis	Description of policy to encourage or require listed entities to disclose ESG-related risks, impacts and strategies	3.1.2 Driving Corporate Sustainable Action	72
Managing Conflicts of Interest	FN-EX-510a.1	Quantitative	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations	3.2.1 Adhere to Integrity Governance	74
	FN-EX-510a.2	Discussion & Analysis	Discussion of processes for identifying and assessing conflicts of interest	3.2.1 Adhere to Integrity Governance	74
Managing Business Continuity & Technology Risks	FN-EX-550a.1	Quantitative	Number of significant market disruptions and (2) duration of downtime	2.2.3 Maintenance of Market Order	57
	FN-EX-550a.2	Quantitative	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	3.2.3 Information Security	81
	FN-EX-550a.3	Discussion & Analysis	Description of efforts to prevent technology errors, security breaches, and market disruptions	3.2.3 Information Security	81
Average Daily Number of Transactions by Product or Asset Category	FN-EX-000.A	Quantitative	Average daily number of trades executed, by product or asset class	2.1.2 Improved Products and Services	42
Average Daily Transaction Value by Product or Asset Category	FN-EX-000.B	Quantitative	Average daily volume traded, by product or asset class	2.1.2 Improved Products and Services	42

APPENDIX 3: Climate-Related Information

Item		Corresponding Chapters	Page
1. Describe the Board and Management's oversight and governance on climate-related risks and opportunities		1.1.2 Sustainable Promotion Organization	13
		4.1.1 Climate Governance Framework	85
2. Describe how the identified climate risks and opportunities affect business, strategy, and finance		4.1.2 Climate Risk Management	85
		4.1.3 Climate Management Strategies	88
3. Describe the financial impact of extreme weather events and transformative actions		4.1.2 Climate Risk Management	85
		4.1.3 Climate Management Strategies	88
4. Describe how climate risk identification, assessment, and management processes are integrated in the overall risk management system		4.1.2 Climate Risk Management	85
		4.1.3 Climate Management Strategies	88
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.		4.1.2 Climate Risk Management	85
		4.1.3 Climate Management Strategies	88
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.		4.1.2 Climate Risk Management	85
		4.1.4 Climate-Related Metrics and Targets	95
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.		TPEX has yet to develop internal carbon pricing	-
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.		4.2.1 GHG Inventory and Management	97
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan		4.2.1 GHG Inventory and Management	97
10. Greenhouse Gas Inventory and Assurance Status for the Most Recent Two Fiscal Years	Greenhouse Gas Inventory Information	4.2.1 GHG Inventory and Management	97
	Greenhouse Gas Assurance Information	Appendix 6: Opinion Statement of Greenhouse Gas Emissions	132
11. Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan	Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.	4.2.1 GHG Inventory and Management	97

APPENDIX 4: IFRS S2 Index

Aspects	Metric Disclosed	Corresponding Chapters	Page
Governance	The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities.	1.1.2 Sustainable Promotion Organization	13
		4.1.1 Climate Governance Framework	85
	Management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities	4.1.1 Climate Governance Framework	85
Strategy	Climate-related risks and opportunities		
	Information that enables users of general purpose financial reports to understand the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects.	4.1.2 Climate Risk Management	85
		4.1.3 Climate Management Strategies	88
	Business model and value chain		
	Information that enables users of general purpose financial reports to understand the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain.	4.1.2 Climate Risk Management	85
		4.1.3 Climate Management Strategies	88
	Strategy and decision-making		
	Information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation.	4.1.2 Climate Risk Management	85
		4.1.3 Climate Management Strategies	88
		4.1.4 Climate-Related Metrics and Targets	95
	Information about how the entity is resourcing, and plans to resource, the activities disclosed in the preceding item.	4.1.2 Climate Risk Management	85
		4.1.3 Climate Management Strategies	88
		4.1.4 Climate-Related Metrics and Targets	95
	Quantitative and qualitative information about the progress of plans disclosed in previous reporting periods	4.1.2 Climate Risk Management	85
	Financial position, financial performance and cash flows		
	The effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects)	4.1.2 Climate Risk Management	85
		4.1.3 Climate Management Strategies	88
	The anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance, and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).	4.1.2 Climate Risk Management	85
		4.1.3 Climate Management Strategies	88

Aspects	Metric Disclosed		Corresponding Chapters	Page
Strategy	Climate resilience			
	The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity’s circumstances. In providing quantitative information, the entity may disclose a single amount or a range.		4.1.2 Climate Risk Management	85
			4.1.3 Climate Management Strategies	88
	How and when the climate-related scenario analysis was carried out.		4.1.2 Climate Risk Management	85
			4.1.3 Climate Management Strategies	88
Risk Management	The processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks		4.1.1 Climate Governance Framework	85
			4.1.3 Climate Management Strategies	88
	The processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities.		4.1.1 Climate Governance Framework	85
			4.1.2 Climate Risk Management	85
			4.1.3 Climate Management Strategies	88
	The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity’s overall risk management process.		4.1.1 Climate Governance Framework	85
			4.1.2 Climate Risk Management	85
			4.1.3 Climate Management Strategies	88
Metrics and Targets	Climate-related metrics			
	Greenhouse gas emissions	1. Disclose the absolute gross greenhouse gas emissions generated in accordance with the Greenhouse Gas Protocol during the reporting period, expressed as metric tonnes of CO ₂ equivalent, classified as: (1) Scope 1 greenhouse gas emissions; (2) Scope 2 greenhouse gas emissions; (3) Scope 3 greenhouse gas emissions; 2. For Scope 1 and Scope 2 greenhouse gas emissions disclosed in the preceding item, disaggregate emissions between: (1) the consolidated accounting group (for example, for an entity applying IFRS Accounting Standards, this group would comprise the parent and its consolidated subsidiaries); and (2) other investees excluded from the consolidated accounting group (for example, for an entity applying IFRS Accounting Standards, these investees would include associates, joint ventures and unconsolidated subsidiaries.)	4.1.4 Climate-Related Metrics and Targets 4.2.1 GHG Inventory and Management	95
				97

Aspects	Metric Disclosed		Corresponding Chapters	Page
Metrics and Targets	Climate-Related Transition Risks	The amount and percentage of assets or business activities vulnerable to climate-related transition risks.	4.1.2 Climate Risk Management	85
	Climate-Related Physical Risks	The amount and percentage of assets or business activities vulnerable to climate-related physical risks.	4.1.2 Climate Risk Management	85
	Climate-Related Opportunities	The amount and percentage of assets or business activities aligned with climate-related opportunities.	4.1.2 Climate Risk Management	85
	Capital Deployment	The amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	4.1.2 Climate Risk Management	85
	Internal Carbon Prices	(i) An explanation of whether and how the entity is applying a carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis); and (ii) The price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions.	TPEX has yet to develop internal carbon pricing	-
	Remuneration	(i) A description of whether and how climate-related considerations are factored into executive remuneration (ii) The percentage of executive management remuneration recognised in the current period that is linked to climate-related considerations.	Remuneration related to climate performance is not currently disclosed due to confidentiality considerations.	-
	Climate-Related Targets			
	An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation, including any greenhouse gas emissions targets.		1.1.1 Sustainability Goals and Strategies	12
			4.2.1 GHG Inventory and Management	97
	An entity shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target.		4.2.1 GHG Inventory and Management	97
	For each target disclosed, disclose its scope, baseline, tracking approach, and progress.		4.2.1 GHG Inventory and Management	97

APPENDIX 5: Accountant's Limited Assurance Report

Independent Limited Assurance Report

To Taipei Exchange:

We have been engaged by Taipei Exchange ("the Company") to perform assurance procedures in respect of the key performance indicators identified by the Company and reported in the 2024 Sustainability Report (hereinafter referred to as the "Identified Key Performance Indicators") and have issued a limited assurance report based on the result of our work performed.

Subject Matter Information and Applicable Criteria

The subject matter information is the Identified Key Performance Indicators of the Company. The Identified Key Performance Indicators and the respective applicable criteria are stated in the "Summary of Subject Matter Assured" on page 131 of the Sustainability Report. The scope of the aforementioned Identified Key Performance Indicators is set out in the "Scope of Disclosure" on page 1 of the Sustainability Report.

Management's Responsibility

The Management of the Company is responsible for the preparation of the Identified Key Performance Indicators disclosed in the Sustainability Report in accordance with the respective applicable criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Identified Key Performance Indicators that are free from material misstatement, whether due to fraud or error.

Inherent Limitations

Certain subject matter information assured involves non-financial data which is subject to more inherent limitations than financial data. Qualitative interpretations of the relevance, materiality and the accuracy of data are more dependent on individual assumptions and judgments.

Compliance of Independence and Quality Control Requirement

We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies Standard on Quality Management 1, "Quality Management for Public Accounting Firms" 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.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Identified Key Performance Indicators based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" of the Republic of China. This standard requires that we plan and perform this engagement to obtain limited assurance about whether the Identified Key Performance Indicators are free from material misstatement.

Under the requirements of the aforementioned standards, our limited assurance engagement involves

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assessing the suitability in the circumstances of the Company's use of the criteria as the basis for the preparation of the Identified Key Performance Indicators, assessing the risks of material misstatement of the Identified Key Performance Indicators whether due to fraud or error, responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Identified Key Performance Indicators. 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, and agreeing or reconciling with underlying records.

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

- Made inquiries of the persons responsible for the Identified Key Performance Indicators to obtain an understanding of the processes, information systems, and the relevant internal controls relating to the preparation of the aforementioned information to identify the areas where there may be risks of material misstatement; and
- Based on the above understanding and the areas identified, performed analytical procedures on the Identified Key Performance Indicators and performed substantive testing on a selective basis, including inquiries, observation, inspection to obtain evidence for limited assurance.

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 the Company's Identified Key Performance Indicators have been prepared, in all material respects, in accordance with the respective applicable criteria.

We also do not provide any assurance on the Sustainability Report as a whole or on the design or operating effectiveness of the relevant internal controls. Furthermore, our assurance does not extend to information disclosed in the Sustainability Report for the period ended December 31, 2023 or prior periods.

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 the Identified Key Performance Indicators in the Sustainability Report are not prepared, in all material respects, in accordance with the applicable criteria.

Other Matter

The Management of the Company is responsible for maintaining the Company's website. We have no responsibility to re-perform any procedures regarding the Identified Key Performance Indicators after the date of our assurance report, even if the Identified Key Performance Indicators or the applicable criteria have been subsequently modified.

Shih, Ming-Chih
For and on behalf of PricewaterhouseCoopers, Taiwan
June 11, 2025

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Summary of Subject Matter Assured

No.	Subject Matter	Page	Applicable Criteria
1	In 2024, a total of 53 sustainable bonds were listed, with an issuance amount of NT\$149.185 billion.	15	The number and book value of sustainable bonds listed by TPEX which met the qualifications of the Taipei Exchange Operation Directions for Sustainable Bonds and were proclaimed on Sustainable Bonds Platform by TPEX in 2024.
2	TPEX has 10 directors appointed by competent authority, who possess independence and serve the public interest, four of whom are female.	76	The number of female directors appointed by competent authority for the term of the eleventh Board of Directors of TPEX.
3	In 2024, TPEX has completed a solar power purchase agreement and obtained 357 Renewable Energy Certificates (RECs) issued by the Ministry of Economic Affairs.	97	TPEX obtained renewable energy certificate in compliance with the Implementation Regulations Governing Renewable Energy Certificates issued by the Ministry of Economic Affairs in 2024.
4	The proportion of electronic approvals was 81.43% in 2024.	102	The proportion of the number of electronic official documents as of the total number of official documents for year 2024. Note 1: The proportion of electronic approvals is calculated as the number of documents which were approved online divided by the total number of official documents for the year (total number of online and paper approvals). Note 2: The total number of official documents is the sum of approved official documents listed in the monthly report downloaded from the TPEX 's document management system.
5	In 2024, the total number of internal and external training hours completed by TPEX employees reached 19,460.5	113	The total hours and average hours per person of internal and external education and training in 2024 for TPEX's current employees as of the end of 2024.

	hours, averaging 64.01 hours per person.		
6	The “ Fraud Prevention Vanguard – Stay Sharp in Your Youth” Campus Campaign were held at 75 higher education institutions; the 17th “TPEX Financial Elite Camp for College Students” amounted 94 teams (363 students) completed the online learning and submitted final reports.	117	<ul style="list-style-type: none"> The number of college campuses which the TPEX campaign was held in 2024 under the activity plan made by the Banking Bureau of the Financial Supervisory Commission. The number of teams and participants who completed online learning and submitted final reports for the 17th “TPEX Financial Elite Camp for College Students” which was organized in conjunction with the competent authority's financial literacy program.

APPENDIX 6: Opinion Statement of Greenhouse Gas Emissions




Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Taipei Exchange
15F.
No. 100, Sec. 2, Roosevelt Rd.
Zhongzheng Dist.
Taipei City
100404
Taiwan

財團法人中華民國證券櫃檯買賣中心
臺灣
台北市
中正區
羅斯福路二段 100 號
15 樓
100404

Holds Statement No: GHGEV 822515-1

Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Taipei Exchange for the period from 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 13.3369 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 632.2767 tonnes of CO₂ equivalent.
- Taipei Exchange has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:


Managing Director BSI Taiwan, Peter Pu

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Statement No: GHGEV 822515-1

The Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2024-01-01 to 2024-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- According to the intended purpose, the emission factor for electricity of the year 2024 is 0.474 kgCO₂ per kWh are adopted to quantify indirect greenhouse gas emissions from imported energy.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			13.3369
1.1	Stationary combustion		0
1.2	Mobile combustion		11.8236
1.3	Industrial processes (anthropogenic systems)		0
1.4	Fugitive (anthropogenic systems)		1.5133
1.5	Land use, land use change and forestry		0
Direct emissions in tonnes of CO ₂ e from biomass			0
Category 2: Indirect GHG emissions from imported energy			632.2767
2.1	Indirect emissions from imported electricity	location-based approach	632.2767
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		Power Purchase Agreements:	356,078.0000 kWh
2.1	Indirect emissions from imported electricity	market-based approach	463.4957

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Statement No: GHGEV 822515-1
Agreed-upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2024-01-01 to 2024-12-31.
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO ₂ e
Category 3: Indirect GHG emissions from transportation				
3.5	Emissions from Business travels	Use the Spend-based method	Train: 1,179.1000 pkm Taxi: 2366.8860 L High-speed rail: 8.6319 tonnes CO ₂ e Aircraft: 69.4870 tonnes CO ₂ e	85.0939
Category 4: indirect GHG emissions from products used by organization				
4.1	Emissions from Purchased goods	Goods: Use the Average-data method Energy & Fuel: Use the Average-data method Purchased goods and services include: Business Services/Service Department-Other/Computer communications and audio-visual electronic products manufacturing, precision optical medical equipment and watch manufacturing/Wood, bamboo and furniture industry/Other industrial products manufacturing industry/Copy paper	Business services: 2,808,687.0000 TWD Service department-others: 70,535,840.0000 TWD Computer communication and audio-visual electronic products manufacturing, precision optical medical equipment and watch manufacturing: 1,265,901.0000 TWD Wood, bamboo and furniture industry: 25,000.0000 TWD Other industrial products manufacturing industry: 154,881.0000 TWD Copy paper: 2,950.0000 packs Electricity: 977,838.9743 kWh Power Purchase Agreements: 356,078.0000 kWh Gasoline: 5,017.4400 L	156.1745

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Location	Verification Information
Taipei Exchange 15F. No. 100, Sec. 2, Roosevelt Rd. Zhongzheng Dist. Taipei City 100404 Taiwan 財團法人中華民國證券櫃檯買賣中心 臺灣 台北市 中正區 羅斯福路二段 100 號 15 樓 100404	The Greenhouse Gas Emissions with Taipei Exchange for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 13.3369 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 632.2767 tonnes of CO ₂ equivalent.

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