APPENDIX

APPENDIX 1 GRI INDEX

Declaration of Use	The Taipei Exchange has reported in accordance with the GRI Standards for the period from January 1, 2025, to December 31, 2025.
Version of GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Industry Standards	None

Applies	Disclosure Requirement	Report Chapter	Page
GRI 2: General Disclosures 2021			
2-1	Organizational details	Understanding the Taipei Exchange	5
2-2	Entities included in the organization's sustainability reporting	About the Report	2
2-3	Reporting period, frequency and contact point	About the Report	2
2-4	Restatements of information	No restatements of information for 2025	
2-5	External assurance	About the Report	2
		Appendix 5: Accountant's Limited Assurance Report	117
		Appendix 6: Greenhouse Gas Inventory Verification Statement	119
2-6	Activities, value chain and other business relationships	About the Taipei Exchange	5
2-7	Employees	5.1.1 People-Oriented Philosophy	91
2-8	Workers who are not employees	5.1.1 People-Oriented Philosophy	91
2-9	Governance structure and composition	3.1.1 Integrity Management	62
2-10	Nomination and selection of the highest governance body	3.1.1 Integrity Management	62
2-11	Chair of the highest governance body	About the Taipei Exchange	5
		3.1.1 Integrity Management	62
2-12	Role of the highest governance body in overseeing the management of risks	1.1.2 Sustainable Promotion Organization	17
		1.3.1 Material Topics Analysis	21
		3.1.1 Integrity Management	62
2-13	Delegation of responsibility for managing impacts	1.1.2 Sustainable Promotion Organization	17

Applies	Disclosure Requirement	Report Chapter	Page
GRI 2: General Disclosures 2021			
2-14	Role of the highest governance body in sustainability reporting	3.1.1 Integrity Management	62
2-15	Conflicts of interest	3.1.1 Integrity Management	62
2-16	Communication of critical concerns	1.3.1 Material Topics Analysis	21
2-17	Collective knowledge of the highest governance body	3.1.1 Integrity Management	62
2-18	Evaluation of the performance of the highest governance body	3.1.1 Integrity Management	62
2-19	Remuneration policies	3.1.1 Integrity Management	62
2-20	Process to determine remuneration	3.1.1 Integrity Management	62
2-21	Annual total compensation ratio	In compliance with data confidentiality protocols, the Taipei Exchange has omitted the disclosure of its highest and median employee remuneration metrics.	
2-22	Statement on sustainable development strategy	Message from the Chairman	4
2-23	Statement on sustainable development strategy	3.1.1 Integrity Management	62
		5.1.1 People-Oriented Philosophy	91
2-24	Embedding policy commitments	3.1.1 Integrity Management	62
2-25	Processes to remediate negative impacts	1.3.2 Material Topics Management	23
		3.1.1 Integrity Management	62
2-26	Mechanisms for seeking advice and raising concerns	3.1.1 Integrity Management	62
2-27	Compliance with laws and regulations	3.1.2 Legal Compliance	66
2-28	Membership associations	About the Taipei Exchange	5
2-29	Approach to stakeholder engagement	1.2.2 Stakeholder Engagement	19
2-30	Collective bargaining agreements	N/A	

Applies	Disclosure Requirement	Report Chapter	Page
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	1.3.1 Material Topics Analysis	21
3-2	List of material topics	1.3.1 Material Topics Analysis	21
3-3	Material Topics Management	1.3.2 Material Topics Management	23

Applies	Disclosure Requirement	Report Chapter	Page
General Topic/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	93
202-2	Proportion of senior management hired from the local community	5.1.1 People-Oriented Philosophy	91
204-1	Proportion of spending on local suppliers	4.2.5 Supplier Management	89
205-3	Confirmed incidents of corruption and actions taken	3.1.1 Integrity Management	62
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	3.1.1 Integrity Management	62
General Topic/GRI 300: Environmental			
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	4.2.1 Greenhouse Gas Inventory and Management	82
302-3	Energy intensity	4.2.1 Greenhouse Gas Inventory and Management	82
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	4.2.1 Greenhouse Gas Inventory and Management	82
305-2	Energy indirect (Scope 2) GHG emissions	4.2.1 Greenhouse Gas Inventory and Management	82
305-3	Other indirect (Scope 3) GHG emissions	4.2.1 Greenhouse Gas Inventory and Management	82
305-4	GHG emissions intensity	4.2.1 Greenhouse Gas Inventory and Management	82

Applies	Disclosure Requirement	Report Chapter	Page
General Topic/GRI 400: Social			
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	5.1.1 People-Oriented Philosophy	91
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.1.1 People-Oriented Philosophy	91
		5.1.2 Compensation and Welfare Support	93
401-3	Parental leave	5.1.2 Compensation and Welfare Support	93
GRI 403: Occupational Health and Safety 2018			
403-3	Occupational health services	5.1.4 Employee Care	98
403-6	Promotion of worker health	5.1.4 Employee Care	98
GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee	5.1.3 Talent Development	96
404-3	Percentage of employees receiving regular performance and career development reviews	5.1.3 Talent Development	96
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	3.1.1 Integrity Management	62
		5.1.1 People-Oriented Philosophy	91
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	5.1.1 People-Oriented Philosophy	91
GRI 418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.3.1 Information Security Management System	68

APPENDIX 2 SASB INDEX

Topic	Code	Category	Disclosure Indicator	Corresponding Chapters/Additional Information	Page
Promoting Transparent & Efficient Capital Markets	FN-EX-410a.1	Quantitative	• ① Number and ② average duration of halts related to public release of information • ① Number and ② average duration of pauses related to volatility	2.2.4 Maintenance of Market Order	45
	FN-EX-410a.2	Quantitative	Percentage of trades generated from automated trading systems	The Taipei Exchange was established in November 1994 and launched its computerized stock trading system on December 30 of that year. It operates an automated trading platform and does not utilize manual trading methods.	
	FN-EX-410a.3	Qualitative	Description of alert policy regarding timing and nature of public release of information	2.2.4 Maintenance of Market Order	45
	FN-EX-410a.4	Qualitative	Description of policy to encourage or require listed companies to publicly disclose environmental, social, and governance (ESG) information	2.2.3 Driving Corporate Sustainability Initiatives	43
Managing of 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 manipulation, malpractice, or other related financial industry laws or regulations	3.1.1 Integrity Management	62
	FN-EX-510a.2	Qualitative	Discussion of processes for identifying and assessing conflicts of interest	3.1.1 Integrity Management	62
Managing business continuity and technology risks	FN-EX-550a.1	Quantitative	① Number of significant market disruptions and ② duration of downtime	2.2.4 Maintenance of Market Order	45
	FN-EX-550a.2	Quantitative	① Number of data breaches, ② percentage involving personally identifiable information (PII), ③ number of customers affected	3.3.2 Personal Data Protection	69
	FN-EX-550a.3	Qualitative	Description of efforts to prevent technology errors, security breaches, and market disruptions	3.3.1 Information Security Management System	68
Average daily number of trades executed, by product or asset class	FN-EX-000.A	Quantitative	Average daily number of trades of stocks, ETFs, ETNs and call/put warrants	About the Taipei Exchange	5
Average daily amount traded, by product or asset class	FN-EX-000.B	Quantitative	Average daily amount of stocks, ETFs, ETNs, and call/put warrants traded	About the Taipei Exchange	5

APPENDIX 3 CLIMATE-RELATED INFORMATION

Item		Report Chapter	Page
1. Describe the Board and Management's oversight and governance on climate-related risks and opportunities.		1.1.2 Sustainable Promotion Organization	17
		4.1.1 Climate Governance Framework	71
2. Describe how the identified climate risks and opportunities affect business, strategy, and finance (short-, medium-, and long-term)		4.1.2 Climate Risk Management	71
		4.1.3 Climate Management Strategy	73
3. Describe the financial impact of extreme weather events and transformative actions.		4.1.2 Climate Risk Management	71
		4.1.3 Climate Management Strategy	73
4. Describe how climate risk identification, assessment, and management processes are integrated in the overall risk management system.		4.1.2 Climate Risk Management	71
		4.1.3 Climate Management Strategy	73
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	71
		4.1.3 Climate Management Strategy	73
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	71
		4.1.4 Climate Indicators and Targets	80
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.		The Taipei Exchange has not yet established an internal carbon pricing mechanism.	
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 Greenhouse Gas Inventory and Management	82
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan		4.2.1 Greenhouse Gas Inventory and Management	82
10. Greenhouse gas inventory and assurance status for the most recent two fiscal years	Greenhouse gas inventory information	4.2.1 Greenhouse Gas Inventory and Management	82
	Greenhouse gas assurance information	Appendix 6: Greenhouse Gas Inventory Verification Statement	119
11. Greenhouse gas reduction targets, strategies, and concrete action plans	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 Greenhouse Gas Inventory and Management	82

APPENDIX 4 IFRS S2 INDEX

Aspects	Metric Disclosed	Report Chapter	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	17
		4.1.1 Climate Governance Framework	71
	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	71
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.	4.1.3 Climate Management Strategy	73
	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	71
		4.1.3 Climate Management Strategy	73
	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.	4.1.4 Climate Indicators and Targets	80
	Information about how the entity is resourcing, and plans to resource, the activities disclosed in the preceding item.	4.1.2 Climate Risk Management	71
		4.1.3 Climate Management Strategy	73
	Quantitative and qualitative information about the progress of plans disclosed in previous reporting periods.	4.1.3 Climate Management Strategy	73
	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).	4.1.3 Climate Management Strategy	73
	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	71

<table>
<tr><th>Aspects</th><th colspan="2">Metric Disclosed</th><th>Report Chapter</th><th>Page</th></tr>
<tr><td rowspan="3">Strategy</td><td colspan="4">Climate resilience</td></tr>
<tr><td colspan="2">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.</td><td>4.1.3 Climate Management Strategy</td><td>73</td></tr>
<tr><td colspan="2">How and when the climate-related scenario analysis was carried out.</td><td>4.1.2 Climate Risk Management</td><td>71</td></tr>
<tr><td rowspan="3">Risk Management</td><td colspan="2">The processes and related policies the entity uses to identify, assess, prioritize and monitor climate-related risks.</td><td rowspan="3">4.1.2 Climate Risk Management</td><td rowspan="3">71</td></tr>
<tr><td colspan="2">The processes the entity uses to identify, assess, prioritizse 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.</td></tr>
<tr><td colspan="2">The extent to which, and how, the processes for identifying, assessing, prioritizsing and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process.</td></tr>
<tr><td rowspan="2">Metrics and Targets</td><td colspan="4">Climate-related indicators</td></tr>
<tr><td>Greenhouse gas emissions</td><td>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 CO2 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.)</td><td>4.1.4 Climate Indicators and Targets
4.2.1 Greenhouse Gas Inventory and Management</td><td>80
82</td></tr>
</table>

Aspects	Metric Disclosed		Report Chapter	Page
Metrics and Targets	Climate-Related Transition Risks	The amount and percentage of assets or business activities vulnerable to climate-related transition risks.	4.1.3 Climate Management Strategy	73
	Climate-Related Physical Risks	The amount and percentage of assets or business activities vulnerable to climate-related physical risks.	4.1.3 Climate Management Strategy	73
	Climate-Related Opportunities	The value and percentage of assets or business activities aligned with climate-related opportunities.	4.1.3 Climate Management Strategy	73
	Capital Deployment	The amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	4.1.3 Climate Management Strategy	73
	Internal Carbon Prices	1. The price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions; and 2. 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).	TPEx has not yet established an internal carbon pricing mechanism.	
	Remuneration	1. The percentage of executive management remuneration recognised in the current period that is linked to climate-related considerations; and 2. A description of whether and how climate-related considerations are factored into executive remuneration (see also Section 5(f)).	In compliance with data confidentiality protocols, the Taipei Exchange has omitted the disclosure of its highest and median employee remuneration metrics.	
	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.		4.1.4 Climate Indicators and Targets	80
	An entity shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target.		4.1.4 Climate Indicators and Targets	80
	The greenhouse gas emission reduction targets disclosed in the preceding item.		4.2.1 Greenhouse Gas Inventory and Management	82

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 2025 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" of the Sustainability Report. The scope of the aforementioned Identified Key Performance Indicators is set out in the "Issuance Information and Scope" 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 Management 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 the 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 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, evaluating the appropriateness of quantification methods, 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, 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 2025 Sustainability Report as a whole or on the design or operating effectiveness of the relevant internal controls.

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 9, 2026

For the convenience of readers and for information purpose only, this document has been translated into English from the original Chinese version. In the event of any discrepancy between the English version and the original Chinese version or any differences in the interpretation of the two versions, the Chinese-language version shall prevail.

Summary of Subject Matter Assured

<table>
<tr><th>No.</th><th>Subject Matter</th><th>Chapter</th><th>Applicable Criteria</th></tr>
<tr><td>1</td><td>In 2025, annual sustainable bond issuance exceeded NT$200 billion for the first time. A total of 63 sustainable bonds were issued, with total issurance reaching NT$209.06 billion.</td><td>CH2 Sustainable Finance</td><td>The issuance number and amount of sustainable bonds listed in the Taipei Exchange (TPEx) that met the qualifications of the “Taipei Exchange Operation Directions for Sustainable Bonds” in 2025.</td></tr>
<tr><td>2</td><td>Female management position accounts for 23.5%.</td><td>CH1 Sustainability Strategy</td><td>The proportion of female management personnel to total management personnel of TPEx as of December 31, 2025. Management personnel are defined as employees at the department manager level or above.</td></tr>
<tr><td>3</td><td>TPEx’s purchased renewable electricity consumption in 2025
<table>
<tr><th>Category</th><th colspan="2">Type</th><th>2025</th></tr>
<tr><td rowspan="2">Category 2</td><td rowspan="2">Electricity purchased</td><td>Renewable (kWh)</td><td>524,347.46</td></tr>
<tr><td>Renewable (GJ)</td><td>1,887.65</td></tr>
</table></td><td>CH 4 Environmental Protection</td><td>TPEx's renewable energy consumption (kWh and GJ) in 2025:
• The data sources include renewable energy certificates authorized in compliance with the “Implementation Regulations Governing Renewable Energy Certificates” issued by the Ministry of Economic Affairs, electricity bills from the Taiwan Power Company, and electricity cost allocation statements provided by the renewable energy transferring entities.
• 1 kWh = 0.0036 GJ.</td></tr>
<tr><td>4</td><td>In 2025, TPEx held 3 sessions of “Integrity Ethics and Whistleblowing System Training,” with a total of 328 training attendance and 656 total training hours.</td><td>CH 3 Sustainable Governance</td><td>Total training attendance and training hours of current employees who attended the “Integrity Ethics and Whistleblowing System” courses in 2025.</td></tr>
<tr><td>5</td><td>TPEx held the 18th “College Student Securities Elite Seed Training Camp,” with a total of 170 teams comprising 635 participants.</td><td>CH 5 Social Inclusion</td><td>Number of student teams and participants who successfully registered for and participated in the “College Student Securities Elite Seed Training Camp” organized by TPEx in support of the competent authority’s financial literacy promotion initiative.</td></tr>
<tr><td>6</td><td>TPEx conducted routine and special audits, risk assessments, and anti-money laundering inspections for securities firms by 174 times.</td><td>CH1 Sustainability Strategy</td><td>Inspection times conducted by the TPEx in 2025 in accordance with the “Taipei Exchange Operation Rules for Audits of Securities Firms or Leverage Transaction Merchants and Follow-up, Assessment, and Guidance With Respect to Deficiencies.”</td></tr>
</table>

APPENDIX 6 GREENHOUSE GAS INVENTORY VERIFICATION STATEMENT

Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the Taipei Exchange 2025 Green House Gas Inventory Report produced by Taipei Exchange, covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	• Is materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with ISO 14064-1:2018 and it's principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the Taipei Exchange 2025 Green House Gas Inventory Report produced Taipei Exchange, covering the other indirect GHG emissions (Scope 3):	• Is not materially correct and is not a fair representation of GHG data and information. • Has not been prepared in accordance with ISO 14064-1:2018 and it's principles. • For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Ryan Feng
Independent Reviewer	Jay Tseng
Signed on behalf of BSI	Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-05-28
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in Taipei Exchange. This 3rd party Verification Opinion has been prepared for Taipei Exchange only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by Taipei Exchange is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 840772 Dated 2026-05-28

ANAB
ANSI National Accreditation Board
ACCREDITED
ISO 14065
VALIDATION AND VERIFICATION BODY

Verification Engagement

Organization	財團法人中華民國證券櫃檯買賣中心 Taipei Exchange
Responsible party	財團法人中華民國證券櫃檯買賣中心 Taipei Exchange
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO 14064-1:2018.
Materiality Level	5%
Level of Assurance	• Reasonable for direct GHG emissions and indirect GHG emissions from imported energy • Limited for the other indirect GHG emissions
Verification evidence gathering procedures	• Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: Taipei Exchange is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		財團法人中華民國證券櫃檯買賣中心 Taipei Exchange 100404 臺北市中正區羅斯福路二段 100 號 15 樓 15F., No. 100, Sec. 2, Roosevelt Road, Taipei, Taiwan 100404
Organizations GHG Report containing GHG Statement		Taipei Exchange 2025 Green House Gas Inventory Report Taipei Exchange 2025 Green House Gas Inventory
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Scope of activities		Supporting micro, small, and medium-sized enterprises (MSMEs) in listing and fund-raising, and operating a diversified market trading business including stocks, bonds, ETFs, ETNs, call (put) warrants, gold products, and over-the-counter derivatives.
Reporting Boundary	Direct GHG emissions (Scope 1)	• Mobile combustion • Fugitive (anthropogenic systems)
	Direct GHG Removals (Scope 1)	• Not applicable
	Indirect GHG emissions from imported energy (Scope 2)	• Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	• Employee commuting
	Indirect GHG emissions from products used by organization (Scope 3)	• Purchased goods and services (limited to fuel- and energy-related activities, office expenses for stationery and printing, service fees, miscellaneous purchases, and advertising expenses)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	• Not significant
	Indirect GHG emissions from other sources (Scope 3)	• Not significant
Criteria for developing the organizational GHG Inventory		ISO 14064-1:2018
Reporting Period		2025-01-01 to 2025-12-31

GHG Emission Summary:

Category	tonnes CO_2e
Direct emissions (Scope 1)	12.715
Indirect emissions from imported energy (Scope 2) - Location Based	649.501
Indirect emissions from imported energy (Scope 2) - Market Based	400.961
Indirect GHG emissions from transportation (Scope 3)	115.773
Indirect GHG emissions from products used by organization (Scope 3)	387.350
Total (location based)	1,165.339
Total (market based)	916.798