

APPENDIX 4 | INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

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INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

The Board of Directors
Taipei Exchange

Opinion

We have performed a limited assurance engagement on the selected subject matter information (see Appendix A) on the Corporate Social Responsibility Report (“the Report”) of Taipei Exchange (“the Company”) for the year ended December 31, 2019.

Responsibilities of Management for the Report

Management is responsible for the preparation of the Report in accordance with GRI Standards 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, 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.

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.

Deloitte & Touche

Deloitte & Touche
Taipei, Taiwan
Republic of China

April 30, 2020

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 A

SUMMARY OF SELECTED SUBJECT MATTER INFORMATION

#	Descriptions of Indicators	Corresponding Section	Applicable Criteria
1.	GRI Standards 302-1 Energy consumption within the organization	3-2 Green Office	The total energy consumption includes the electricity and gasoline by the company cars. The electricity consumption of Guting Office in Taipei was calculated from the electricity bills; the gasoline consumption by the company cars are calculated using the gasoline expenditures and average gasoline price.
2.	GRI Standards 401-3 Parental leave	4-1 Employee Care	The total number of employees that took parental leave, total number of employees that returned to work in the reporting period after parental leave ended, total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender, and the return to work and retention rates of employees that took parental leave were calculated by gender and the numbers were obtained from associated record.
3.	GRI Standards 404-1 Average hours of training per year per employee	4-1 Employee Care	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.
4.	Number of green bonds issuance and the remaining values	Special section: Development and significance of green bonds - energy transition to low carbon and sustainability 3-1 Green Finance	The number and remaining values of the green bonds issued were obtained from the green bonds application and review records.
5.	Number of Elite Incubator Camp for College Students in Securities Market organized and the results of the satisfaction survey from the participant	4-2 Financial Literacy	The number of Elite Incubator Camp for College Students in Securities Market organized were obtained by the event management records, and the results were calculated from the survey questionnaires.
6.	The number of investor workshops and briefing sessions for securities firms organized to promote the new continuous trading system	1-1 Growth Support	The number of workshops and briefing sessions organized were calculated from the associate records including the request for approval for each events, working reports, and the screen shot of the event registration system.