

LIMITED ASSURANCE REPORT FOR THE 2024 SUSTAINABILITY REPORT

Deloitte.

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INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

Taiwan Stock Exchange Corporation

We have undertaken a limited assurance engagement on the selected performance indicators in the Sustainability Report ("the Report") of Taiwan Stock Exchange Corporation ("the Company") for the year ended December 31, 2024.

Subject Matter Information and Applicable Criteria

See Appendix 1 for the Company's selected performance indicators ("the Subject Matter Information") and applicable criteria.

Responsibilities of Management

The management of the Company is responsible for the preparation of the Subject Matter Information in accordance with Universal Standards, Sector Standards and Topic Standards published by the Global Reporting Initiative (GRI), and the criteria specifically designed by the Company, and for such internal control as management determines is necessary to enable the preparation of the Subject Matter Information that are free from material misstatement resulted from fraud or error.

Auditors' Responsibilities

Our responsibility is to plan and conduct our limited assurance engagement in accordance with Standard on Assurance Engagement 3000 "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 whether the Subject Matter Information (see Appendix 1) is free from material misstatement. 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 and, therefore, a lower assurance level is obtained than a reasonable assurance.

We based on our professional judgment in the planning and conducting 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:

- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, procedures, internal control, and information system relevant to the Subject Matter Information to identify areas where a material misstatement of the subject matter information is likely to arise.
- Selecting sample items from the Subject Matter Information and performing procedures such as inspection, re-calculation, re-performance, observation, and analytical procedures to obtain evidence supporting limited assurance.

Inherent Limitations

The Subject Matter Information involved non-financial information, which was subject to 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 Control

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 is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Standard on Quality Management 1 "Quality Management for Public Accounting Firms" issued by the Accounting Research and Development Foundation 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.

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 Subject Matter Information is not prepared, in all material respects, in accordance with the applicable criteria.

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the Subject Matter Information or the applicable criteria after the issuance date of this report.

The engagement partner on the limited assurance report is Jiun-Hung Shih.

Deloitte & Touche
Taipei, Taiwan
Republic of China

April 15, 2025

Notice to Readers

For the convenience of readers, the independent auditors' limited assurance report and the accompanying summary of 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 subject matter information shall prevail.

APPENDIX 1

SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information	Corresponding Section	Applicable Criteria																																																																						
1.	<table border="1"> <thead> <tr> <th colspan="5">New employees in 2024</th> </tr> <tr> <th></th> <th>Male</th> <th>Female</th> <th>Total</th> <th>Ratio</th> </tr> </thead> <tbody> <tr> <td>≤ 30 years old</td> <td>19</td> <td>18</td> <td>37</td> <td>5.92%</td> </tr> <tr> <td>30-50 years old</td> <td>11</td> <td>3</td> <td>14</td> <td>2.24%</td> </tr> <tr> <td>≥ 51 years old</td> <td>0</td> <td>1</td> <td>1</td> <td>0.16%</td> </tr> <tr> <td>Total</td> <td>30</td> <td>22</td> <td>52</td> <td>8.32%</td> </tr> <tr> <td>Ratio</td> <td>4.80%</td> <td>3.52%</td> <td>8.32%</td> <td>-</td> </tr> </tbody> </table> <p>Note: The new employee rate is: (The number of new hires for the year)/(the total number of employees as of the end of the year) * 100%. Does not include the number of dispatch personnel. As of the end of 2024, there were 625 employees at the TWSE standalone.</p> <table border="1"> <thead> <tr> <th colspan="5">Departed employees in 2024</th> </tr> <tr> <th></th> <th>Male</th> <th>Female</th> <th>Total</th> <th>Ratio</th> </tr> </thead> <tbody> <tr> <td>≤ 30 years old</td> <td>3</td> <td>2</td> <td>5</td> <td>0.80%</td> </tr> <tr> <td>30-50 years old</td> <td>3</td> <td>1</td> <td>4</td> <td>0.64%</td> </tr> <tr> <td>≥ 51 years old</td> <td>33</td> <td>11</td> <td>44</td> <td>7.04%</td> </tr> <tr> <td>Total</td> <td>39</td> <td>14</td> <td>53</td> <td>8.48%</td> </tr> <tr> <td>Ratio</td> <td>6.24%</td> <td>2.24%</td> <td>8.48%</td> <td>-</td> </tr> </tbody> </table> <p>Note: The turnover rate is: (The number of employees who left the company)/(the total number of employees as of the end of the year) * 100%. Does not include the number of dispatch personnel. As of the end of 2024, there were 625 employees at the TWSE standalone.</p>	New employees in 2024						Male	Female	Total	Ratio	≤ 30 years old	19	18	37	5.92%	30-50 years old	11	3	14	2.24%	≥ 51 years old	0	1	1	0.16%	Total	30	22	52	8.32%	Ratio	4.80%	3.52%	8.32%	-	Departed employees in 2024						Male	Female	Total	Ratio	≤ 30 years old	3	2	5	0.80%	30-50 years old	3	1	4	0.64%	≥ 51 years old	33	11	44	7.04%	Total	39	14	53	8.48%	Ratio	6.24%	2.24%	8.48%	-	6.2 Diverse workforce	GRI 401-1: 2016 New employee hires and employee turnover
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2.	There were no breaches of customer privacy or loss of customer data within the TWSE in 2024.	5.4 Information security	GRI 418-1: 2016 Substantiated complaints concerning breaches of customer privacy and losses of customer data																																																																						
3.	<p>The Power Usage Effectiveness (PUE) of the TWSE's First Data Center is 1.60 in 2024.</p> <p>Note 1: Power Usage Effectiveness (PUE) is calculated by dividing "the total power usage by the data center" by "the total power usage of ICT equipment in the server rooms."</p> <p>Note 2: Since the solar power generation and consumption in 2023 and 2024 accounts only for a small percentage of total electricity consumption, it is not included in either the numerator or denominator of PUE calculations.</p>	4.2 Energy and carbon management	Designated indicator 1 The data center power usage effectiveness for the year 2024, measured by the ratio of the total power usage by the data center to the total power usage of ICT equipment in the server rooms.																																																																						

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#	Subject Matter Information	Corresponding Section	Applicable Criteria
4.	As of year-end 2024, there were 20 ESG-related ETFs and ETNs, with a trading value of TWD667.126 billion and TWD502 million respectively.	2.3 Diversify products and invigorate carbon market	Designated indicator 2 The number of ESG-themed ETFs and ETNs listed as of the end of 2024 and their cumulative trading value during the year. "ETFs and ETNs related to investment themes such as green energy and sustainability" include: (1) ETFs listed in the Environmental, Social, and Governance (ESG) Fund section, based on the "Guidelines for Information Disclosure and Supervisory Principles of ESG-Related Mutual Funds" issued by the Financial Supervisory Commission in July 2021, and (2) ETFs and ETNs that are not categorized as ESG funds but track indices that incorporate Environmental (E), Social (S), or Governance (G) considerations in their index construction rules.
5.	The TWSE assisted 47 securities firms in applying to use the Warning System, and also established the "Anti-Fraud Joint Defense Section," through which securities firms had shared 244 fraud cases by the end of 2024.	Key Sustainability Initiatives	Designated indicator 3 The number of securities firms connected to the National Police Agency's "Warning Household Inquiry System" and number of case studies shared on the Anti-Fraud Collaborative Action section in 2024.

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#	Subject Matter Information	Corresponding Section	Applicable Criteria
6.	A total of 993 attendees participated in ten education and training courses related to cybersecurity in 2024 with 4,359 total training hours.	5.4 Information security	Designated indicator 4 Cybersecurity-related education and training courses in 2024: Number of participants and total training hours in 2024. The courses include: <ul style="list-style-type: none"> • Mastering Green Digital Transformation: Generative AI Development Trends and Risks • Building Resilience for Business Continuity in a Rapidly Changing World • Software Testing and Debugging • Overview of Cloud Operations and Enhanced Cybersecurity Strategies • Information Security Guidelines and Audit Practices for Listed Companies • BS10012:2017+A1:2018 Personal Information Management System - Lead Auditor Training Course • Cloud Information Security Management System - Lead Auditor Training Course • ISO/IEC 27001:2022 ISMS - Lead Auditor Training Course • ISO/IEC 27001:2022 ISMS - Lead Auditor Training Course (CQI and IRCA Certified) • ISO 22301:2019 Business Continuity Management - Lead Auditor Training Course (CQI and IRCA Certified)

(Concluded)