

LIMITED ASSURANCE REPORT ON THE 2024 GHG INVENTORY OF THE TWSE AND ITS SUBSIDIARIES



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English Translation of a Report Originally Issued in Chinese

Independent Accountant's Limited Assurance Report on Taiwan Stock Exchange Corporation's Greenhouse Gas (GHG) Statement

Taiwan Stock Exchange Corporation

We have undertaken a limited assurance engagement of the accompanying GHG statement of Taiwan Stock Exchange Corporation and Subsidiaries (including Taiwan Index Plus Corporation, TAIWAN-CA INC., and Taiwan Carbon Solution Exchange Corporation) ("TWSE") for the period from 2024/1/1 to 2024/12/31, comprising the Emissions Inventory.

Regarding GHG statement of TWSE's, please refer to appendix A.

TWSE's responsibility for the GHG Statement

TWSE is responsible for the preparation of the GHG statement in accordance with ISO International Standards ISO 14064-1:2018 ("ISO 14064-1:2018") published by International Organization for Standardization. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of a GHG statement that is free from material misstatement, whether due to fraud or error.

GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the The Norm of Professional Ethics for Certified Public Accountant of the Republic of China issued by the National Federation of CPA Associations of the R.O.C., which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies TWSQM1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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Our Responsibility

Our responsibility is to express a limited assurance conclusion on the GHG statement based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3410, *Assurance Engagements on Greenhouse Gas Statements* ("ISAE 3410"), issued by the International Auditing and Assurance Standards Board. That standard requires that we plan and perform this engagement to obtain limited assurance about whether the GHG statement is free from material misstatement.

A limited assurance engagement undertaken in accordance with ISAE 3410 involves assessing the suitability in the circumstances of TWSE's use of ISO 14064-1:2018 as the basis for the preparation of the GHG statement, assessing the risks of material misstatement of the GHG statement whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the GHG statement. 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, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

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

- Inquiring to obtain an understanding of TWSE's control environment and information systems related to emissions quantification and reporting, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;

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Limited Assurance Conclusion

- Assessing the appropriateness and consistency of TWSE's estimation methods. However, the procedures performed did not include testing the data on which the estimates were based, nor did it involve making independent estimates by the auditor to assess the estimates made by TWSE;
- Undertook site visit at one site to assess the completeness of the emissions sources, data collection methods, source data and relevant assumptions applicable to these sites. The selection of sites for the visits taking into consideration their emissions in relation to total emissions, emissions sources, and sites selected in prior periods. Our procedures did not include testing information systems to collect and aggregate facility data, or the controls at these sites.

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 TWSE's GHG statement has been prepared, in all material respects, in accordance with ISO 14064-1:2018.

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 TWSE's GHG statement for the period from 2024/1/1 to 2024/12/31 is not prepared, in all material respects, in accordance with ISO 14064-1:2018.

Ernst & Young

Ernst & Young
April 15, 2025
Taipei, Taiwan, Republic of China

Notice to Readers:

The reader is advised that the assurance report has been prepared originally in Chinese. In the event of a conflict between the assurance report and the original Chinese version or difference in interpretation between the two versions, the Chinese language assurance report shall prevail.

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