

## INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT

The Board of Directors and Shareholders  
The Shanghai Commercial and Savings Bank Co., Ltd.

We have performed a limited assurance engagement on the selected subject matter information (see Appendix A) in the Corporate Social Responsibility Report (“the Report”) of The Shanghai Commercial and Savings Bank Co., Ltd. (“the Company”) for the year ended December 31, 2018.

### Responsibilities of Management for the Report

Management is responsible for the preparation of the Report in accordance with Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Corporate Social Responsibility Reports by TWSE Listed Companies and GRI Standards and Sector Guidance published by the Global Reporting Initiatives (GRI) 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.

### Auditor's 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 selected subject matter information in 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  
Taipei, Taiwan  
Republic of China

July 19, 2019

### Notice to Readers

*For the convenience of readers, the independent auditor's 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 auditor's limited assurance report and summary of selected subject matter information shall prevail.*

## SUMMARY OF SELECTED SUBJECT MATTER INFORMATION

| #  | GRI Number             | Descriptions of Indicators  | Corresponding Section   | Applicable Criteria  |
|----|------------------------|---|---|--|
| 1. | GRI 305-1: 2016        | Direct (Scope 1) GHG emissions.   | 2.3 Energy and Resource Management                              | The total GHG emissions of Scope 1 (gasoline and natural gas) in 2018.   |
| 2. | GRI 305-2: 2016        | Energy indirect (Scope 2) GHG emissions.  | 2.3 Energy and Resource Management                              | The total GHG emissions of Scope 2 (outsourced power) in 2018.   |
| 3. | GRI 419-1: 2016        | Non-compliance with laws and regulations in the social and economic area.                     | Appendix 1: Comparison Table for GRI Standards Disclosure Items | Cases that were non-compliance with laws and regulations in the social and economic area causing fines over NT\$100,000 or suspension. |
| 4. | Designated indicator 1 | The total amount of capital loans for creative and key startup industries at the end of 2018. | 2.1 Sustainable Banking   | The total amount of capital loans for creative and key startup industries at the end of 2018.  |
| 5. | Designated indicator 2 | The total amount of capital loans for the solar power industry at the end of 2018.            | 2.1 Sustainable Banking   | The total amount of capital loans for the solar power industry at the end of 2018.   |
| 6. | Designated indicator 3 | The number of sessions and hours of anti-money-laundry (AML) training held in 2018.           | 1.5 Ethical Management  | The number of sessions and hours of anti-money-laundry (AML) training held for participants in 2018.                                   |