

## INDEPENDENT AUDITOR'S ASSURANCE REPORT

To Mega International Commercial Bank Co., Ltd.

We have performed a limited assurance engagement on the Green and Sustainability Time Deposit Procedure established in 2022 by Mega International Commercial Bank Co., Ltd. (“the Bank”).

### Subject Matter Information and Applicable Criteria

The subject matter information is the Green and Sustainability Time Deposit Procedure (Appendix 1) established in accordance with the applicable criteria by the Bank in 2022.

The applicable criteria used to measure or evaluate the subject matter information are The Green Bond Principles (GBP) 2021 (with June 2022 Appendix 1), The Social Bond Principles (SBP) 2021 (with June 2022 Appendix 1) and The Sustainability Bond Guidelines (SBG) 2021 published by the International Capital Market Association (ICMA).

### Inherent Limitations

The subject information included non-financial information, which was under more inherent limitations than financial information. The information may involve significant judgment, assumptions and interpretations by the management, and the difference stakeholders may have different interpretation of such information.

### Responsibilities of Management

Management is responsible for the preparation of the Green and Sustainability Time Deposit Procedure in accordance with The Green Bond Principles (GBP) 2021 (with June 2022 Appendix 1), The Social Bond Principles (SBP) 2021 (with June 2022 Appendix 1) and The Sustainability Bond Guidelines (SBG) 2021 published by the International Capital Market Association (ICMA), and for such internal control as management determines is necessary to enable the preparation of the Green and Sustainability Time Deposit Procedure that are free from material misstatement.

### Responsibilities of Auditor

We conducted our work on the subject matter information in accordance with Statement of Assurance Engagements Standard No. 1 “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 on whether the subject matter information was stated fairly, in all material respects, in accordance with the abovementioned criteria. 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 Green and Sustainability Time Deposit Procedure and inquiring with the managements and personnel to gain an understanding of the entity's Green and Sustainability Time Deposit Procedure regarding to the core elements which included the use of proceeds, process for asset evaluation and selection, management of proceeds and reporting.
- Examining the alignment of the Green and Sustainability Time Deposit Procedure with The Green Bond Principles (GBP) 2021 (with June 2022 Appendix 1), The Social Bond Principles (SBP) 2021 (with June 2022 Appendix 1) and The Sustainability Bond Guidelines (SBG) 2021 published by International Capital Market Association(ICMA).

### **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" in 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 Green and Sustainability Time Deposit Procedure is, in all material respects, not prepared in accordance with the above mentioned criteria.

### **Others**

We shall not be responsible for conducting any further assurance work for any change of the subject matter information or the criteria applied after the issuance date of this report.

The engagement partner on the limited assurance engagement resulting in this independent auditor's limited assurance report is Han-Ni Fang.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

October 28, 2022

Notice to Readers

*For the convenience of readers, the independent auditors' limited assurance report has 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.*