

Accountant Independence Assessment

The company's audit committee evaluates the independence and competency of its certified accountants every year. In addition to requiring the certified accountants to provide a "Declaration of Detached Independence", the audit quality is also based on the "Audit Quality Index (AQI) Disclosure Template" issued by the Financial Supervisory Commission. Indicator (AQI) information, including 5 major aspects and 13 indicators including professionalism, independence, quality control, supervision, and innovation ability, effectively and objectively evaluates the ability and commitment of accounting firms and audit teams to improve audit quality. .

The evaluation results of the most recent year have been discussed and approved by the Audit Committee on December 15, 2023, and reported to the Board of Directors on December 15, 2023 to pass the assessment of the independence and competency of the accountants.

Assessment mechanisms include:

1. Confirm that the company's certified accountant is not a related party to the company or its directors.
2. Comply with the provisions of the Corporate Governance Code of Practice to handle the rotation of certified accountants.
3. Before appointing the annual audit service of the Certified Public Accountants, it is necessary to obtain the approval of the Audit Committee in advance. Before the appointment of non-audit service items, the Certified Public Accountants will review the compliance with independence standards. The Certified Public Accountants will make relevant reports when communicating with the Audit Committee every quarter.
4. The certified accountant reports to the Audit Committee on the implementation review/inspection content and independence and other compliance status every quarter.
5. Obtain a declaration of independence from a certified accountant on a regular basis.
6. Incorporate audit quality indicators (AQIs) into the evaluation basis for audit service appointment, and the certified accounting firm will make relevant reports with the audit committee before the annual audit service appointment.

The 2023 Annual Assessment of Accountant's Audit independence and Eligibility

Assessment Date: 2023/12/15

I. Personal Data

Accountant:	Hsiao-Chin Lo	Accounting Firm:	Ernst & Young
Background:	Education: Master's Degree in Accounting, Chung Yuan Christian University Qualification by Profession: Certified Public Accountant of Taiwan Member of Taiwan Provincial CPA Association		

II. Assessment Contents

Contents formulated on the basis of Certified Public Accountant Act: clause 47 and Code of the Professional Ethics: clause 10.

Items	Results
1. Up to the latest certification practice, there's no such circumstance with working for the company for seven years in a row.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. No major financial interested relationship with the client.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Avoiding any improper relationship with the client.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
4. The accountant should supervise their assistants to strictly comply with honesty, justice and independence.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
5. The accountant is prohibited from auditing certification for the company's financial report where he/she has served in within the previous two years.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
6. The accountant's identification is forbidden to be infringed by another individual.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
7. The accountant does not hold any shares in the company or in its subsidiaries.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
8. The accountant does not owe any debt to the company or its subsidiaries.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
9. The accountant is not in any joint investment or benefit-sharing relationship with the company or its subsidiaries.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
10. The accountant is not employed and paid regularly by the company or its subsidiaries.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
11. The accountant does not interfere with any management function towards decision-making in the company or its subsidiaries.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
12. The accountant does not run any business which will probably deprive him/her of audit independence.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
13. The accountant is not related to any of the company's management personnel in the following relations: Spouse, blood-related relatives, direct relatives by affinity, second-degree of blood-related relatives, collateral blood-related relatives.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
14. The accountant does not receive any commission which is occupational-related.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
15. Up to now, the accountant hasn't been punished for violating any audit independence principle.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

III. Performance and Plan

1. Completed each periodic financial certification on time.
2. Completed each periodic financial auditing of the subsidiaries on time.
3. Providing consultation service for the company's finance and taxes matters on an irregular basis.

IV. Assessment Result

The accountant Hsiao-Chin Lo is possessed of independence in the company, his services in finance & taxes consultation and certification audit are timely and adequate.

Inspection by : Finance Department

The 2023 Annual Assessment of Accountant's Audit independence and Eligibility

Assessment Date: 2023/12/15

I. Personal Data

Accountant:	Chi-Ming Chang	Accounting Firm:	Ernst & Young
Background:	Education: Bachelor Degree in Accounting, Fu Jen Catholic University Qualification by Profession: Certified Public Accountant of Taiwan Member of Taipei City CPA Association		

II. Assessment Contents

Contents formulated on the basis of Certified Public Accountant Act: clause 47 and Code of the Professional Ethics: clause 10.

Items	Results
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2. Completed each periodic financial auditing of the subsidiaries on time.
3. Providing consultation service for the company's finance and taxes matters on an irregular basis.

IV. Assessment Result

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Inspection by : Finance Department