

# The 2025 Annual Assessment of Accountant's Audit independence and Eligibility

Assessment Date: 2025/12/15

## I. Personal Data

<b>Accountant:</b>	Hsiao-Chin Lo	<b>Accounting Firm:</b>	Ernst & Young
<b>Background:</b>	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 lastest 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 occupationalp-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

- Completed each periodic financial certification on time.
- Completed each periodic financial auditing of the subsidiaries on time.
- 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 consultaiton and certification audit are timely and adequate.

Inspection by : Finance Department

# The 2025 Annual Assessment of Accountant's Audit independence and Eligibility

Assessment Date: 2025/12/15

## I. Personal Data

<b>Accountant:</b>	Chi-Ming Chang	<b>Accounting Firm:</b>	Ernst & Young
<b>Background:</b>	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
1. Up to the lastest 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
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## IV. Assessment Result

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Inspection by : Finance Department