

# 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 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 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

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 consultaiton and certification audit are timely and adequate.
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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 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
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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