

2024 Auditor Independence and Suitability Evaluation

To implement corporate governance, our company has specified in the "Corporate Governance Code of Practice" that "the independence and suitability of the appointed auditor should be evaluated regularly (at least once a year)." For the evaluation in 2024, our company assessed the appointed auditor's independence and suitability based on the auditor's independence declaration, audit quality indicators (AQI) information, and the evaluation form from the management service department. The evaluation confirmed that the appointed auditor meets our company's standards for suitability and independence and is qualified to serve as our company's signing auditor. The evaluation was presented to and approved by the Audit Committee and Board of Directors on March 22, 2024.

2024 Annual Evaluation Form for the Independence and Suitability of CPAs

Date Evaluated: 2024/3/5

Cause of Evaluation: First Routine

(I) Profile:

Name of CPA:	Liu Jung-Chin and Chang Chih-Ming	Name of Firm:	Ernst & Young
Major Education and Experience:	Professionalism: CPA of ROC		

(II) Details of evaluation

Defined according to Article 47 of the Certified Public Accountant Act and the Communique 10 of the Fundamental Principles of the Practice of a Certified Public Accountant:

Item	Result
1. Absence of replacement for seven years up to the latest certification. At least a two-year interval after rotations before returning to office.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
2. Major financial interest with the client.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
3. Inappropriate or close business relationship with the client.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
4. Receipt of any gifts of material value by CPAs from the Company and the Company's directors and managers.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
5. Holding of shares of the Company and its affiliates.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
6. Mutual financing or guarantee with the Company and its affiliates.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
7. Relationship with the Company or its affiliates in terms of joint investment or sharing of interests.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
8. Frequent position with fixed salary held in the Company or its affiliates.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
9. Managerial function exercised involving the decision-making process of the Company or its affiliates.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
10. Part-time involvement in other businesses that may lead to loss of independence.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
11. Relationship with the Company's management as spouse, direct blood relative, or indirect blood relation within the second degree of kinship.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
12. Compliance with the independence requirements of the Bulletin of Norm of Professional Ethics for Certified Public Accountant of the Republic of China No.10 and receipt of a "Declaration of Independence" issued by CPAs.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
13. Provision of Audit Quality Indicators (AQI) information for the most recent year.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
14. Punishment or undermined independence so far	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO

(III) Work Performance and Plan:

Item	Result
1. Completion of financial and tax certifications of the Company for all periods on schedule.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
2. Completion of financial and tax certifications of the subsidiaries and investees for all periods on schedule.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
3. Providing the Company with financial and tax compliance consultation services from time to time.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO

(IV) Evaluation Outcome:

Upon assessment, it is confirmed that CPAs Hsieh Sheng-An and Chang Chih-Ming meet the requirements of independence and suitability, and are capable of providing the Company with timely and appropriate financial and tax advice and certifications sufficient to qualify as the Company's CPAs.

Evaluated by: Pan Shao-Ping at the Management Service Department

