

Accountant Independence Assessment

The company conducts annual evaluations to assess the independence and competency of certified accountants. To evaluate the professionalism, quality control, independence, supervision and innovation capabilities of the accounting firm, the company refers to the audit quality indicators (AQIs) provided by the firm. These indicators cover five major aspects, including the audit team's experience, training hours, staff turnover rate, professional support, accountant's workload, audit investment hours, audit quality composite, quality control support capabilities, and the impact of non-audit services on independence. Other factors considered include the number of years the firm has provided continuous audit services, the absence of external inspections, any improvement letters issued by competent authorities, and the firm's innovation capabilities and plans for improving audit quality.

Furthermore, the accountants and their firms are asked to review additional indicators such as the size and reputation of the accounting firm, the nature and extent of non-audit services provided, public funding of audit certifications, peer reviews, and any legal litigation cases or interactions with management and internal audit supervisors. They are also required to provide relevant information and a statement affirming their independence and verification work. After verification by the company headquarters and evaluation by the company's audit committee, the evaluation results for the last three years were reported to the board of directors on Jan 19, 2021, Mar 21, 2022 and Mar 21, 2023 respectively.

Evaluation Matters/CPA	Assessment results	Is it consistent with independence?
1. Have you passed the accountant examination, obtained the accountant certificate, and acquired the accountant qualification.	yes	consistent
2. Determine if the person has been sentenced to imprisonment or more than one year for fraud, breach of trust, embezzlement, forgery of documents, or business crimes.	no	consistent
3. It has not been revoked whether he is under guardianship or auxiliary.	no	consistent
4. Determine if the company has been declared bankrupt and has not yet regained its rights.	no	consistent
5. Have you served as a civil servant and been dismissed from office, and the period of suspension of appointment has not yet expired?	no	consistent
6. When entrusting the company's business to the accountant, consider the manpower, time and risk required for the entire	yes	consistent

<p>entrusted case, and collect reasonable remuneration. Do not solicit business through improper means.</p>		
<p>7. Determine if the accountant continues professional training in accordance with the regulations of the competent authority.</p>	<p>yes</p>	<p>consistent</p>
<p>8. The following behaviors of an accountant should be considered:</p> <ul style="list-style-type: none"> (1) Agreeing to allow others to use their name to conduct business. (2) Using the names of other accountants to conduct business. (3) Being employed by someone without the necessary qualifications as an accountant to perform accounting tasks. (4) Exploiting their position as an accountant to engage in unfair competition in industry and commerce. (5) Conducting business that is solely for personal gain. (6) Using the accountant's name as a guarantor for activities outside of their own business. (7) Acquiring movable or immovable property that is managed within their business. (8) Requesting, promising or accepting illegal benefits or rewards. (9) Soliciting of business through unfair methods. (10) Promotional advertisements other than opening a business, moving, merging, being entrusted by a client, or introducing an accounting firm. (11) Disclosing business secrets without the permission of the designated agency, client or person under investigation. (12) Any other behaviors determined by the competent authority that may impact the credibility of the accountant. 	<p>no</p>	<p>consistent</p>
<p>9. Whether the accountant exhibits the following behaviors:</p> <ul style="list-style-type: none"> (1) Being employed by the company to perform regular work, receiving a fixed salary or serving as a director or supervisor. (2) Those who have previously held positions as directors, supervisors, managers, or employees with significant influence on certified cases of the company but have left the company within the past two years. (3) Having a spouse, direct blood relative, direct marriage relative, or second-degree blood relationship with the person in charge or manager of the company. (4) Their spouse, minor children, and themselves have an 	<p>no</p>	<p>consistent</p>

<p>investment or financial interest-sharing relationship with the company.</p> <p>(5) Their spouse, minor children, and themselves can borrow funds from the company.</p> <p>(6) Engaging in management consulting or other non-verification business that could compromise independence.</p> <p>(7) Failure to comply with regulations set by the competent authority for business matters, such as the rotation of accountants, handling accounting affairs on behalf of others, or other regulations that may impact independence.</p>		
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