

Evaluation of the External Auditor's Independence and Suitability

The Audit Committee annually evaluates the independence and suitability of external auditor by conducting the following evaluation standards and reports the same to the Board of Directors:

1. Requiring the auditor to provide "declarations of impartiality and independence"
2. The Audit Committee pre-approves all Audit and Non-Audit Services conducted by the auditor to ensure that the Non-Audit Services do not influence the results of the audit.
3. The evaluation is conducted based on the independence assessment criteria specified in Note 1 and the Audit Quality Indicators (AQIs) in Note 2.

Evaluation results:

The company has confirmed that apart from the certification and finance and tax related handling charges between the external auditors and the company, there exist no financial interests, commercial relations or employment relations, between any of the external auditor and the company, and none of the external auditor's family members is in violation of the independence requirement.

The company also considers the AQIs make sure that the external auditor and their audit team firm has sufficient audit experience.

The recent year's evaluation result of the CPAs independence was approved by the Board on FEBRUARY 24, 2025.

Note1: Items for assessment of the CPA's independence are show below.

Evaluation Items	Evaluation Result	Compliant with Independence?
1. Does the CPA have direct or significant/ indirect relations with the Company in financial interests?	NO	YES
2. Does the CPA have financing or guarantee with the Company or its directors?	NO	YES
3. Does the CPA have a close business relationship and potential employer-employee relationship with the Company?	NO	YES
4. Does the CPA or members of the audit team hold the posts in the Company, such as the director, supervisor and officer or occupied a key position with significant influence on the auditing process?	NO	YES
5. Does the CPA offer non-audit service which could impact the auditing process for the Company?	NO	YES
6. Does the CPA act as a broker for the shares or other securities issued by the Company?	NO	YES
7. Does the CPA act as the Company's defense attorney or represent the Company to negotiate with any third party over any dispute?	NO	YES
8. Does the CPA have kinship with the Company's director, supervisors, or officers or any post with significantly on the auditing work?	NO	YES

Note2: The Audit Quality Indicators evaluation items(AQIs)

Five Key Aspects	AQI Indicator	Key Measurement Focus	Assessment Result
Professionalism	Audit Experience 1-1	Whether senior auditors possess sufficient experience to perform audit engagements	Senior auditors have sufficient audit experience
	Training Hours 1-2	Whether CPAs and senior auditors receive adequate annual training to maintain and enhance professional knowledge and skills	Audit personnel receive sufficient professional training
	Staff Turnover Rate 1-3	Whether the firm maintains adequate senior-level human resources.	The turnover rate of senior staff is low
	Professional Support 1-4	Whether the firm has adequate professionals to support the audit team.	The firm has adequate professionals.
Quality Control	Workload 2-1	Whether the auditor workload is not excessive.	The auditor workload is not excessive.
	Audit Engagement 2-2	Whether audit team members' involvement at each stage of the audit is appropriate	Audit team members allocate appropriate audit hours at each stage of the audit
	Engagement quality control review(EQCR) 2-3	Whether the EQCR (Engagement Quality Control Review) CPA dedicates sufficient time to review the audited cases.	The EQCR CPA dedicates sufficient time to review the audited cases.
	Quality supporting capacity 2-4	Whether the firm has adequate manpower of quality control to support the audit team.	The firm has adequate manpower of quality control

Five Key Aspects	AQI Indicator	Key Measurement Focus	Assessment Result
Independence	Non-Audit Service Fees 3-1	The impact of the proportion of non-audit service fees on independence	Compliant with independence
	Client Familiarity 3-2	The impact of the cumulative number of years an audit case has been handled by the firm on independence	Compliant with independence
Oversight	External Inspection Deficiencies and Sanctions 4-1	Whether the firm's quality control and audit engagements comply with relevant laws and standards	Compliant with laws and standards
	Number of Official Improvement Letters Issued by Authority 4-2	Whether the firm's quality control and audit engagements comply with relevant laws and standards	Compliant with laws and standards
Innovation	Innovative Planning or Initiatives 5-1	The firm's commitment to enhancing audit quality, including innovation and planning	Compliant with innovation capability