# Evaluation Criteria for the Independence of CPAs

The company's audit committee annually evaluates the independence and suitability of its appointed CPAs. In addition to requiring the accountants to provide an "Independence Declaration," the evaluation is conducted based on the independence assessment criteria in Attachment 1 and the "Audit Quality Indicators (AQIs)" (13 indicators). It has been confirmed that, apart from fees related to audit and tax services, the accountants have no other financial interests or business relationships with the company. The CPAs' family members also do not violate independence requirements. Referencing AQI indicator information, it is confirmed that the accountants and their firm exceed the industry average in audit experience, while their training hours are slightly below the industry average.

Note 1: Standards for Assessing CPA Independence

| Item No. | Evaluation Items | Evaluation Results | Remarks |
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| 1 | The appointed CPA has no direct or significant indirect financial interest in the company. (Whether there are no stakeholders?) | ☑Yes □ No | |
| 2 | The appointed CPA has no financing or guarantee arrangements with the company or its directors. (Whether there are no inappropriate conflicts of interest?) | ☑Yes □ No | |
| 3 | The appointed CPA and audit service team members have not, currently or in the past two years, served as directors, supervisors, managers, or in positions with significant influence over audit cases at the company. (Whether there are none?) | ☑Yes □ No | |
| 4 | The appointed CPA does not serve as a defender of the company or represent the company in coordinating conflicts with third parties. (Whether there are none?) | ☑Yes □ No | |
| 5 | The tenures of the primary and secondary appointed CPAs do not exceed seven years. (Whether they do not exceed?) | ☑Yes □ No | |
| 6 | The appointed CPA has no close business relationship with the company. (Whether there are none?) | ☑Yes □ No | |
| 7 | The appointed CPA has no potential employment relationship with the company. (Whether there are none?) | ☑Yes □ No | |
| 8 | The appointed CPA has no contingent fees related to the audit case with the company. (Whether there are none?) | ☑Yes □ No | |
| 9 | Whether the audit service team members, other co-practicing accountants, shareholders of the accounting firm, the accounting firm itself, its related enterprises, and affiliated firms maintain independence from the company. (Whether there are none?) | ☑Yes □ No | |
| 10 | The non-audit services provided by the appointed CPA to the company do not directly affect significant items of the audit case. (Whether there are none?) | ☑Yes □ No | |
| 11 | The appointed CPA does not promote or broker the company's issued stocks or other securities. (Whether there are none?) | ☑Yes □ No | |
| 12 | The appointed CPA does not represent the company in legal cases or other disputes with third parties. (Whether there are none?) | ☑Yes □ No | |
| 13 | The appointed CPA and audit service team members have no familial relationships with the company's directors, supervisors, managers, or personnel in positions with significant influence over the audit case. (Whether there are none?) | ☑Yes □ No | |
| 14 | The appointed CPA has not, within one year of resignation, served as a director, supervisor, manager, or in a position with significant influence | ☑Yes □ No | |

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| | over the audit case at the company. (Whether there are none?) | | |