

## Evaluation of the Independence and Competence of the Certified Public Accountants

The Company's Audit Committee conducts an annual evaluation of the independence and competence of the engaged certified public accountants. In addition to requiring the certified public accountants to provide a Statement of Independence and Audit Quality Indicators (AQIs), the Audit Committee performs its evaluation based on the criteria set forth in Note (1) and thirteen (13) AQI indicators.

Upon review, it has been confirmed that, apart from audit and tax-related service fees, the certified public accountants have no other financial interests or business relationships with the Company. In addition, the family members of the certified public accountants do not violate independence requirements. With reference to the AQI information, it has also been confirmed that both the certified public accountants and the accounting firm demonstrate audit experience and training hours exceeding the industry average. In recent years, digital audit tools have also been continuously adopted to further enhance audit quality.

The evaluation results for the most recent year were reviewed and approved by the Audit Committee on April 30, 2025 (ROC Year 114) and subsequently submitted to, and approved by, the Board of Directors on April 30, 2025, confirming the independence and competence of the certified public accountants.

Note (1): (To be disclosed as applicable.)

Independence Assessment Checklist for Appointed Certified Public Accountants	Independence Criteria	
	Yes	No
1. As of the most recent audit engagement, the same auditor has not served continuously for more than seven (7) years without rotation.	V	
2. No material financial interest exists between the auditor and the client.	V	
3. The auditor avoids any inappropriate relationship with the Company.	V	
4. The auditor ensures that assistants adhere to the principles of integrity, objectivity, and independence.	V	
5. The auditor does not audit or certify the financial statements of an organization served within the two (2) years prior to commencing practice.	V	
6. The auditor's name is not used by others.	V	
7. The auditor does not hold shares of the Company or its affiliated enterprises.	V	

8. The auditor has no monetary loans or borrowings with the Company or its affiliated enterprises.	V	
9. The auditor has no joint investments or profit-sharing arrangements with the Company or its affiliated enterprises.	V	
10. The auditor does not concurrently hold a regular position or receive a fixed salary from the Company or its affiliated enterprises.	V	
11. The auditor is not involved in managerial functions related to decision-making of the Company or its affiliated enterprises.	V	
12. The auditor does not concurrently engage in other businesses that may impair independence.	V	
13. The auditor has no spousal, lineal blood, lineal affinity, or collateral blood relationship within the second degree of kinship with the Company's management personnel.	V	
14. The auditor has not received any commissions related to audit or non-audit services.	V	
15. To date, there have been no circumstances that violate or impair the principles of independence.	V	