

2023 年度會計師獨立性及適任性評估表  
2023 Accountant Independence and Competency Assessment Form

(1)評估年度：2023 年度

Assessment year：2023

(2)評估日期：2023.10.01

Evaluation date：2023.10.01

(3)評估委任會計師事務所及會計師：

安侯建業聯合會計師事務所/ 鄭安志會計師、游萬淵會計師

Evaluation and appointment of accounting firms and accountants：

KPMG Accountants Firm/Archie Cheng and Allan Yu Accountant.

(4)評估內容：

參酌會計師法第 47 條及職業道德規範公報第十號「正直、公正客觀及獨立性」，評估情形如下：

Assessment content：

With reference to Article 47 of the Accountant Act and Professional Ethics. Bulletin No. 10

『 Integrity Impartiality Objectivity and Independence 』 The assessment situation is as follows：

| 獨立性<br>Independence |  | 評估<br>Evaluate |         |
|---------------------|--|----------------|---------|
| 項目<br>Item          | 說明<br>Directions   | 是<br>Yes       | 否<br>No |
| 1                   | 簽證會計師與本公司間未有直接或重大間接財務利益關係。<br>There is no direct or significant indirect financial interest relationship between the certified accountant and the company. | V              |         |
| 2                   | 簽證會計師與本公司間未有重大密切之商業關係。<br>There is no significant and close commercial relationship between the certified accountant and the company.                      | V              |         |
| 3                   | 簽證會計師於審計本公司時未有潛在之僱傭關係。<br>The certified accountant has no potential employment relationship when auditing the company.                                     | V              |         |
| 4                   | 簽證會計師未有與本公司有金錢借貸之情事。<br>The certified accountant has no money loans or borrowings from our company.  | V              |         |

|   |   |   |  |
|---|---|---|--|
| 5 | <p>簽證會計師未收受本公司及本公司董事、經理人價值重大之餽贈或禮物(其價值為超越一般社交禮儀標準)。</p> <p>The certified accountant has not accepted gifts or gifts of significant value (the value of which exceeds ordinary social etiquette standards) from the company and its directors and managers.</p>  | V |  |
| 6 | <p>簽證會計師並無已連續七年提供本公司審計服務。</p> <p>The certified accountant has not provided audit services to the company for seven consecutive years.</p>   | V |  |
| 7 | <p>簽證會計師未握有本公司股份。</p> <p>The certified accountant does not hold shares in the company.</p>  | V |  |
| 8 | <p>簽證會計師本人、其配偶或受扶養親屬、其審計小組於審計期間或最近兩年內未擔任本公司董事、經理人或對審計案件有重大影響之職務，亦確定於未來審計期間不會擔任前述相關職務。</p> <p>The certified accountant himself, his spouse or dependent relatives, and his audit team did not hold the position of director or manager of the company or have a significant impact on the audit case during the audit period or within the past two years, and it is determined that he will not hold the above-mentioned relevant positions during the future audit period. position.</p> | V |  |
| 9 | <p>簽證會計師是否已符合會計師職業道德規範公報第 10 號有關獨立性之規範，並取得簽證會計師出具之「獨立性聲明書」。</p> <p>Whether the certified accountant has complied with the independence standards of Accountant Professional Ethics Bulletin No. 10 and obtained the "Auditor Independence Declaration " issued by the certified accountant.</p>   | V |  |

經執行前項評估結果，本年度財務報表委任安侯建業聯合會計師事務所鄭安志會計師及游萬淵會計師簽證，經評估二位會計師獨立性及適任性均符合無虞。

After implementing the results of the preceding assessment, Archie Cheng and Allan Yu Accountant of KPMG Accountants Firm were appointed to issue the financial statements for this year. It was assessed that the independence and competency of the two accountants were satisfactory.