



2023 Transparency Report

Deloitte & Touche
28 September 2023



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Leadership message¹

Deloitte Taiwan- the emphasis on audit quality

"Diligent professionals, keepers of public trust" describe the core principle that distinguish the Deloitte Taiwan culture, which is consistent worldwide. With the trust and expectation from the public, Deloitte Taiwan professionals are committed to conducting our business with integrity, comply with the code of ethics and to take audit quality as the cornerstone for implementing our business philosophy, to deliver the highest standard of execution on each of our engagements. We embrace our responsibility to our clients, community and society with an unwavering commitment.

Audit innovation and transformation

Nowadays the uncertainty of global market and emerging technology have continuously changed industries from all aspects. Besides, the requirements from external regulators have become increasingly stringent and the expectation from the public of auditors have raised accordingly. Therefore, we have already dedicated to empowering our audit through innovation and transformation from many years ago. Deloitte Taiwan is embedding agile innovation into the core of how we audit, which includes developing and adopting suitable audit innovative tools that leverage our professional expertise. We utilize Audit Quality Milestones (AQMs) to standardize audit timelines, employ agile project management, implement Robotic Process Automation (RPA) and data analytics, and leverage blockchain technologies to assist in audits. Our cloud based delivery platforms, Deloitte Omnia and Levvia, are being developed at the heart of 'The Deloitte way' – our globally consistent audit methodology. Additionally, We are also expanding the scale of our audit delivery center to support the administrative and routine tasks such as data cleaning and confirmation processing. Our ongoing efforts to streamline our audit process, increase the efficiency of our audit tasks and to put more focus on specific risks and anomalies enable us to provide differentiated and high-quality audit service.

Focus on our people

Talent is our most important capital to deliver high-quality audit. Under trend of the lower birth rate in Taiwan, we are putting more focus on the cultivation and the development of audit talent. We are investing in our people in many ways including customized development plan, launching various on-line learning programs, developing professional and soft skills. Meanwhile, many qualified talent are given the opportunity to enroll in overseas training programs and encouraged to apply to join Deloitte's global mobility program to work at Deloitte oversea member firms to broaden international vision. Deloitte Taiwan is committed to build a friendly and inclusive workplace that continues to promote shared values of diversity and inclusion, and to deploy the hybrid working model to enable our people to feel comfortable, show themselves and unleash their potential freely.

Strengthen our systems of quality management (SQM)

Our systems of quality management are the most important component to maintain our audit quality and global regulators and standards setters are focused on driving further improvements in firm's systems of quality management. As part of our global audit quality strategy and a commitment to go beyond existing professional standards, Deloitte Taiwan completed the implementation of International Standard on Quality Management 1 (ISQM1) by 15 December 2022 to increase our focus on the execution of quality management and to identify and respond timely to the risks related to audit quality. Continuous improvement is critical to audit quality, and rigorous audit quality management. and evaluation process play an integral role in our ability to continuously improve

1. Throughout this report, the terms "Deloitte, we, us, and our" refer to one or more of Deloitte Touche Tohmatsu Limited, its network of member firms, and their related entities. For more information about the Deloitte network, please see page 5 or [About the network \(deloitte.com\)](https://www.deloitte.com).



Leadership message

Transparency report

This year marked the first time that Deloitte Taiwan published Transparency Report for the year ended 31 May 2023 in accordance with the Principles for Preparation of Transparency Reports by Audit Firms issued by Financial Supervisory Commission (FSC) including the disclosure relating to “the operation, governance, and the compliance assessment of the internal control, audit quality indicators and financial and operational information. It also demonstrates our commitment to protect the public interest and the investment to improve audit quality while delivering professional services.

Response to Emerging topics

There is growing focus globally among investors and regulators on the effort and execution of enterprises as they integrate climate-related and other Environment, Society and Governance (ESG) considerations into their internal controls and procedures. The reporting landscape is not limited to financial information and the demand for transparent ESG information is growing globally. In response to growing demand on emerging topics, Deloitte Taiwan stays true to our commitment to public trust and expectations, leveraging our professional expertise in risk, control and related disclosures and utilizing digital technology to deliver high quality of services. This enables us to collaborate with and support regulators, enterprises and stakeholders in building trustworthy channels and assisting them in achieving the goal of net zero emissions.

Conclusion

Deloitte Taiwan leads the way and continually serves with integrity, aspires to be the standard of excellence and embracing cutting-edge technologies to transform with innovative mindset to demonstrate our commitment to uphold the highest standards of audit quality.



Deloitte Taiwan, CEO

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Deloitte Taiwan: legal structure and ownership

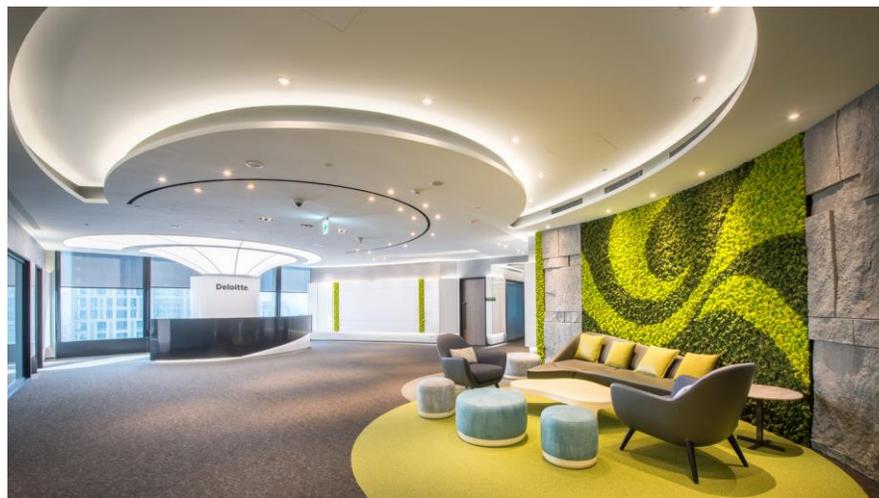
Deloitte & Touche is connected to the Deloitte network through Deloitte Asia Pacific Limited, a member firm of Deloitte Touche Tohmatsu Limited. Deloitte & Touche is referred to throughout this report as “Deloitte Taiwan”, and Deloitte Asia Pacific Limited is referred to throughout this report as “Deloitte AP”. Deloitte AP holds practice rights to provide professional services using the “Deloitte” name which it extends to Deloitte entities within its territory (comprised of Taiwan), including Deloitte Taiwan. Deloitte Taiwan is authorized to serve as an auditor for clients in Taiwan.

T N Soong & Co and Deloitte & Touche Taiwan combined to become Deloitte Taiwan effective 1 June, 2003. This strategic combination was formed with a strong market foundation and leading position. Deloitte Taiwan is the only participating firm of Deloitte Touche Tohmatsu Limited in Taiwan.

Affiliated entities of Deloitte Taiwan include Deloitte & Touche Consulting Co, Deloitte & Touche Corporate Finance Co., Ltd., Deloitte & Touche Tax Consulting Co., Ltd, Deloitte & Touche Risk Management Advisory Co. Ltd, Deloitte & Touche Tax and Legal Technology Consulting Co., Ltd., Deloitte & Touche Financial Advisory Co., Ltd, Deloitte & Touche Real Estate Consulting Co., Ltd, and DTT Attorneys-At-Law.

Deloitte Asia Pacific

Deloitte Taiwan is a related entity of Deloitte AP, a company limited by guarantee incorporated in England, which is a member firm of Deloitte Touche Tohmatsu Limited. Members of Deloitte AP and their related entities in public practice in more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo provide professional services to clients in their respective territories in accordance with relevant professional standards.



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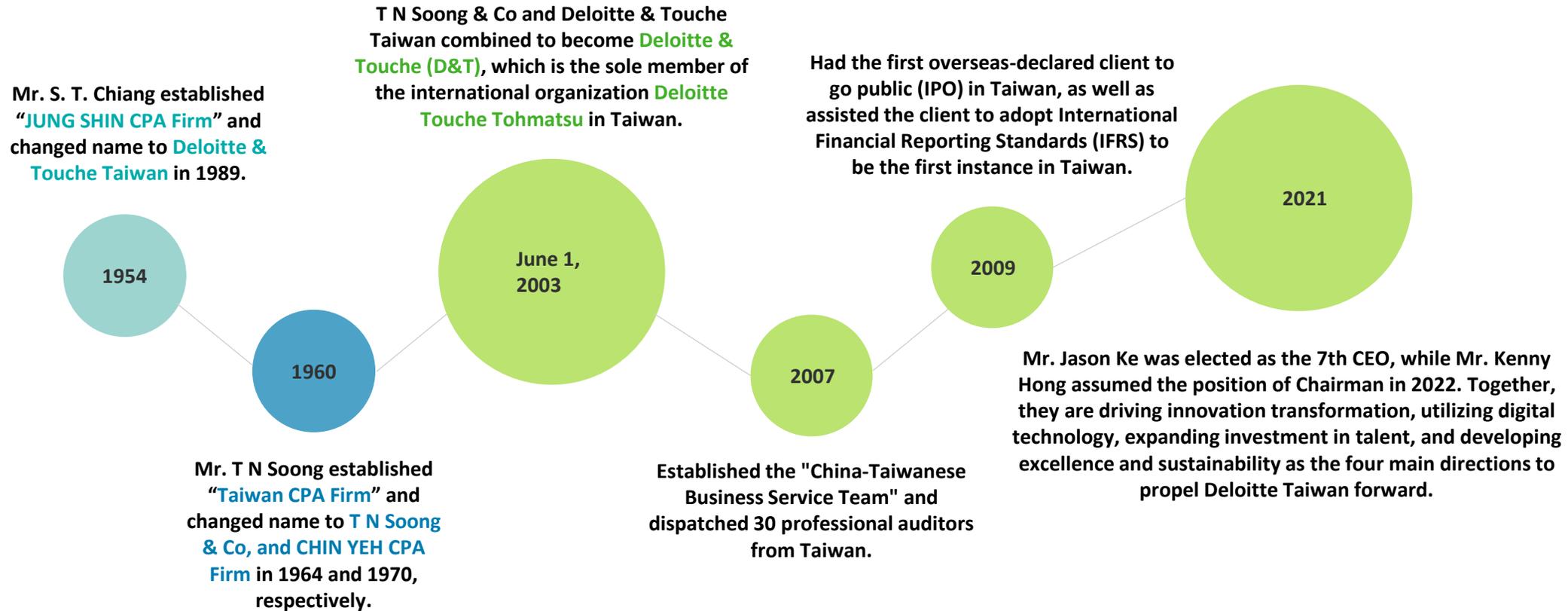
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Milestone :

History of Deloitte & Touche²



2. The previously established firms did not have official English names, in order to distinguish the two firms prior to the merger, simply refer to T N Soong & Co and Deloitte & Touche Taiwan.

For information, contact Deloitte & Touche

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Organization Overview

Deloitte Taiwan is renowned in the industry for its excellence in customer service, outstanding talent, comprehensive training, and rigorous auditing practices. As of 31 May 2023, Deloitte Taiwan has a total of 167 practicing partners, along with over 3,662 professionals. Among these professionals, nearly 34% hold master's degrees or higher. Our service locations span across Taipei, Hsinchu, Taichung, Tainan, and Kaohsiung.

Deloitte Taiwan holds a steadfast position as an industry leader, providing audit and assurance, tax and legal, risk advisory, financial advisory, consulting, and other related services to both listed and non-listed companies across various sectors. Offering world-class, high-quality professional services, Deloitte Taiwan provides clients with exceptional insights to tackle the complexities of business challenges.

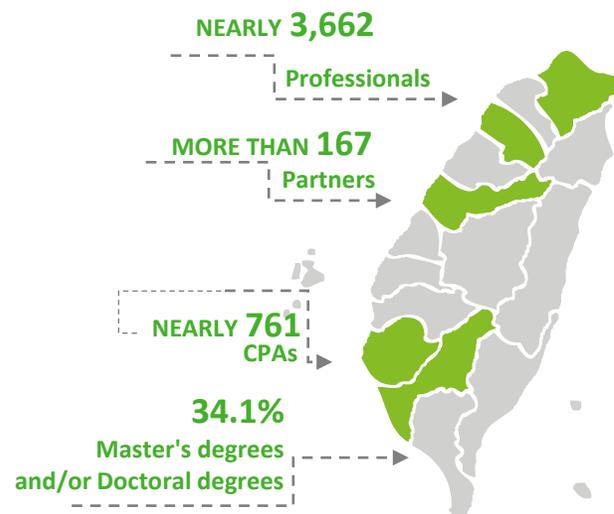


Table 1-1 : Personnel Statistical Form

Education Category	Doctor (PhD)	Master	Bachelor	College Degree	High School	Total
Partner (Certified Public Accountant)	1	123	43	-	-	167
Managing Director	1	24	9	-	-	34
Professional	9	1,220	2,211	20	1	3,461
Administration	1	100	390	45	27	563
Other employee	-	38	185	2	5	230
Total	12	1,505	2,838	67	33	4,455

(As of 31 May 2023)

For information, contact Deloitte & Touche

Table 1-2 : Table of Employees Holding Professional Licenses

License	Number of Holders
R.O.C. Certified Public Accountant	631
Foreign Certified Public Accountant	130
Domestic Attorney license	23
Domestic Certified Internal Auditor	41
Foreign Certified Internal Auditor	10

(As of 31 May 2023)

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Network description

The Deloitte network

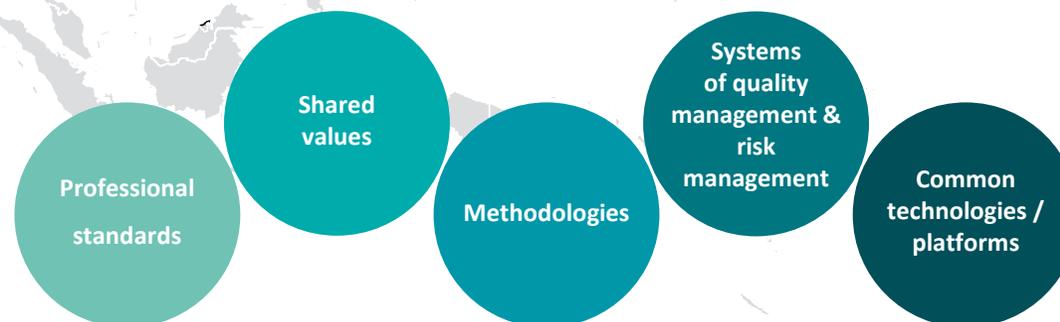
The Deloitte network (also known as the Deloitte organization) is a globally connected network of member firms and their respective related entities operating in more than 150 countries and territories across the world. These separate and independent member firms operate under a common brand. See Appendix A for more details of Deloitte member firm information.

Deloitte Touche Tohmatsu Limited (DTTL or Deloitte Global)

Deloitte Touche Tohmatsu Limited is a private company limited by guarantee incorporated in England and Wales. DTTL serves a coordinating role for its member firms and their related entities by requiring adherence to policies and protocols with the objective of promoting a consistently high level of quality, professional conduct, and service across the Deloitte network. DTTL does not provide professional services to clients, or direct, manage, control, or own any interest in any member firm or any member firm's related entities.

"Deloitte" is the brand under which approximately 457,000 dedicated professionals and practitioners in independent firms throughout the world collaborate to provide audit and assurance, consulting, financial advisory, risk advisory, tax, and related services to select clients. These firms are members of DTTL. DTTL, these member firms and each of their respective related entities form the Deloitte organization. Each DTTL member firm and/or its related entities provides services in particular geographic areas and is subject to the laws and professional regulations of the particular country or countries in which it operates. Each DTTL member firm is structured in accordance with national laws, regulations, customary practice, and other factors, and may secure the provision of professional

services in its respective territories through related entities. Not every DTTL member firm or its related entities provides all services, and certain services may not be available to attest clients under the rules and regulations of public accounting. DTTL, and each DTTL member firm and each of its related entities, are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm, and their respective related entities, are liable only for their own acts and omissions, and not those of each other. The Deloitte organization is a global network of independent firms and not a partnership or a single firm. DTTL does not provide services to clients.



Deloitte Network

Deloitte Taiwan: governance – leadership in action

Board of Directors

The Board of Directors (BOD) serves as the ultimate governing body of the firm, holding the responsibility for overseeing the quality and risk management of the firm. The BOD develops an annual supervisory plan including the review of the annual business strategies of the firm and its business units and regular progress tracking. Furthermore, the BOD also conducts reviews of both annual and quarterly financial reports, evaluates operational and financial standings, and periodically or intermittently invites key personnel to provide updates to the BOD on recent business developments and the corresponding measures undertaken.

The BOD is composed of the Chairperson, CEO, and eleven non-executive directors, of which 46% are female directors. Directors serve four-year term, with the option of re-election for a maximum of two terms. The BOD also establishes committees with distinct functions. Each committee consists of five directors to enhance the BOD's oversight mechanism.

CEO

The CEO has overall executive authority and responsibility for the leadership and management of the firm, driving the achievement of the firm's business strategies, and overseeing the final outcomes of the quality management system. The CEO serves a four-year term and may be re-elected. The number of terms of the CEO to serve is no more than two terms. Regarding CEO nomination, the BOD forms a CEO Nominating Committee, composed of non-Board member partners and Board members. Following the nomination procedures outlined by the BOD, the Nominating Committee identifies CEO candidates for the BOD's consideration. Subsequently, the BOD presents the recommended final candidate to all Partners for approval.



Kenny Hong
Chairperson



Jason Ke
CEO

Deloitte Network

Management Team

The Management Team is composed of the CEO and members appointed by the CEO. Its members include the CEO, Business Unit Leaders (Audit & Assurance, Tax & Legal, Risk Advisory, Financial Advisory, Consulting), Chief Operating Officer, Reputation and Risk Leader, Talent Leader, Chief Strategy and Innovation Officer, Learning and Development Leader, Chief Growth Officer. The proportion of female members within the Management Team is 27%.

The CEO develops strategies and priorities of the firm, and convenes regular and ad-hoc management meetings to oversee and monitor the execution results of business plans carried out by the management team, aiming to achieve the goals of the firm.

Audit & Assurance Business Leader (AABL) is appointed by the Deloitte & Touche CEO. The AABL and senior management develop and implement the strategy for the Audit & Assurance practice, including related policies and procedures. In all of their activities, Deloitte Taiwan senior leaders are responsible for the overarching objective of audit quality, including compliance with applicable professional standards and regulatory requirements. Deloitte Taiwan strategy is developed in alignment with the overall strategic direction established for the Deloitte network.

Deloitte Taiwan Audit & Assurance leaders participate in Deloitte network groups that set and monitor quality standards, and from which a number of audit quality initiatives emanate.

The following are the key management members of the Deloitte Taiwan Audit & Assurance :

Audit & Assurance Business Leader
Titan Lee

Deputy Audit & Assurance Business Leader
Jerry Gung

Deputy Audit & Assurance Business Leader
Jimmy Wu

National Professional Practice Director
Karen Yen

Audit & Assurance Risk Leader
Vincent Cheng



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A focus on audit quality

Deloitte's commitment to audit quality permeates everything we do. The independent audit is a central element of the corporate reporting ecosystem, in place to enhance the confidence and trust of investors and other stakeholders, as well as to promote the effective functioning of the capital markets. Deloitte is keenly aware of our obligation to deliver audit services that meet the challenges and complexities of the current environment, while complying with professional and regulatory standards. For the corporate reporting ecosystem to function as intended, it is vital that the auditor's role be executed effectively.

Deloitte is committed to doing more than simply meeting regulatory requirements and conforming to expectations. Deloitte is going beyond the expected to set the standard of excellence for the profession. In keeping with that objective, our commitment to audit quality is unequivocal.

Deloitte Global leadership

The Deloitte Global Audit & Assurance Executive, which includes the Audit & Assurance Business Leaders from the member firms is led by Jean-Marc Mickeler, the Deloitte Global Audit & Assurance Business Leader, whose responsibilities include defining and driving the Deloitte Global Audit & Assurance strategy, with a particular focus on:

- Driving key audit and assurance initiatives across the Deloitte network to accomplish quality outcomes.
- Leading transformational initiatives to innovate the way our audit and assurance engagements are executed to meet the evolving needs of our stakeholders.

Entities Deloitte audits

As part of Deloitte's Audit & Assurance commitment to supporting the capital markets, we are focused on auditing entities where it serves the public interest and where we have the capabilities to perform a quality audit with objectivity and in compliance with applicable professional standards and laws and regulations, including those relating to ethics and independence.



Deloitte Audit & Assurance: Our commitment to serving the public interest

The company we keep is a critical foundational aspect of our Audit & Assurance strategy and global shared values that guide our behavior to lead the way, serve with integrity, take care of each other, foster inclusion, and collaborate for measurable impact. The question we ask ourselves is: what type of entities do we, as a global network, want to be associated with? In order to answer this question, an audit and assurance risk appetite statement has been developed to serve as the foundation for the company we want to keep. The risk appetite statement can be used as a tool to promote robust discussion of risk, and as a basis upon which acceptance and continuance decisions can be debated and challenged effectively and credibly. The statement, as shown below sets the tone for our risk culture and aims to drive global consistency in the engagement acceptance and continuance decision making process:

“Deloitte’s Audit & Assurance portfolio risk appetite underpins our purpose led agenda and reinforces our Principles of Business Conduct, which articulate the standards to which we hold ourselves, wherever in the world we live and work, in order to build and maintain a sustainable business for current and future generations.

Consistent with our commitment to purpose and to act in the public interest, we recognize that taking on a degree of risk is a natural consequence of doing business. In order to deliver high-quality audit and assurance services, we proactively identify and manage risk through our quality management processes, policies and procedures to make informed decisions aligned to our strategy and values.

We aspire to have a portfolio of clients that aligns with our shared values, respects our people, recognizes emerging issues and societal responsibilities, and is committed to providing transparency to stakeholders in the corporate reporting ecosystem. We endeavor to have a portfolio that does not include clients that lack integrity, engage in illegal activities, disregard the authenticity of financial accounting and

reporting, or are unwilling to establish and maintain sufficient internal controls and related processes.”

Deloitte Taiwan has detailed policies and procedures in place for the acceptance of prospective clients, the continuance of existing engagements and the assessment of engagement risk. These policies and procedures are designed with the objective that Deloitte Taiwan will only accept or continue with engagements where it:

- Is able to perform the engagement and has the capabilities, including time and resources, to do so.
- Can comply with all relevant professional standards and laws and regulations, including those relating to ethics and independence and conflicts of interest assessments and considerations.
- Considers the client’s management team to act with integrity and in alignment with our shared values

Fewer, stronger member firms

Within the Deloitte member firm structure, Deloitte Taiwan is part of the Deloitte Asia Pacific member firm. As a locally registered and regulated audit firm in Taiwan, we have decision-making authority regarding regulatory matters and professional obligations and maintain ultimate responsibility for the execution of audit and assurance services in accordance with professional standards and local laws and regulations. Deloitte Taiwan are responsible for maintaining and operating an effective system of quality management to support the performance of high-quality audit and assurance engagements. As a member of a combined firm within the Deloitte network, we work in close cooperation with the other geographies in Deloitte Asia Pacific member firm and benefit from additional oversight of quality, risk management, and monitoring activities. This structure fosters shared investment in audit innovation and resources as well as the sharing of leading practices across geographies, contributing to our collective aspirations of continuous improvement in audit quality.



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Audit & Assurance – Today and the future

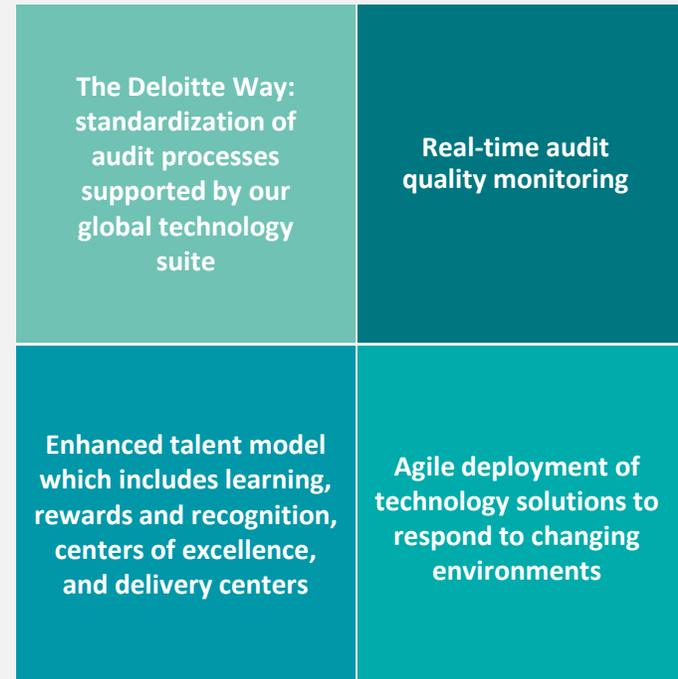
At Deloitte, meeting expectations is where our Audit & Assurance services begin.

Our people's commitment to integrity, to serve the public interest, and to deliver high-quality audit and assurance over the areas that matter most to our stakeholders is at the core of everything we do.

Our unwavering dedication to quality drives our sustained quality leadership position. We remain focused on excellence across people, process, and technology. Each of these core components helps us to deliver our vision for a better future, creating an impact that not only meets expectations but goes beyond them.

What does this look like? A constantly evolving audit and assurance practice, leveraging bright minds, effective processes, and world-class technologies from across our global organization while drawing on our years of experience. We deliver high-quality services in an efficient and effective way that upholds integrity, builds confidence, and drives value by focusing on what really matters.

Audit & Assurance transformation is an important shift across the network in the way Deloitte practitioners work and includes:



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Delivering audit excellence through process, people, and technology transformation³

With The Deloitte Way, Deloitte is bringing standardization, consistency, and efficiency to drive quality into the core of how our audits are executed: with automation that improves routine tasks and analytics that support audit execution—yielding a deeper and more insightful view into the available data. As a result, we are improving the quality of the audits we deliver while also creating a richer talent experience for our people and clients, providing a streamlined, digital audit experience, that provides greater transparency and insights.

Innovation and technology enablement are an expectation in today's fast-changing business environment, and this expectation holds true for the audit profession as well. Today's complex business environment requires that the audit be dynamic, multidimensional, and insightful. There is a demand for real-time, relevant information, and we need to evolve our audits as the entities we audit innovate their businesses and processes. Leveraging evolving technology and data, a Deloitte audit delivers deeper insights to create more consistent and transparent audit and assurance for our stakeholders. Deloitte brings bright minds, effective processes, and world-class technologies from across the global organization to deliver an impact beyond expectations.

Deloitte Taiwan auditors are enhancing the way they work by making more use of data-driven analytics, as well as cognitive and cloud-based technologies. This is due, in part, to the increased automation and effectiveness these provide, but also the need for Deloitte Taiwan to stay abreast of technological advances used by the entities that we audit.

Deloitte is committed to the continued investment in emerging technologies and diversity of thought that enables the delivery of enhanced quality, insights, and value to our clients and the markets. Deloitte's global audit platforms, Deloitte Omnia and Deloitte Levvia, demonstrate our commitment to delivering digital, high-quality audits of all sizes and levels of complexity. Deloitte Omnia is our cloud-based, end-to-end audit delivery platform for larger and complex audits, while Deloitte Levvia delivers a streamlined, right-sized digital audit experience for low risk and less complex entities. Development, enhancement, and deployment of both platforms will continue over the next few years. Deloitte is also developing and implementing innovative global data and analytics solutions, and our integrated suite of enabling innovation technologies which are all connected in the cloud.



Deloitte. | Lewia

3. For more information about Deloitte audit innovation, please refer to [Deloitte Global Impact Report](#) and [Audit innovation](#) and [Audit & Assurance: the Deloitte way](#) pages on [Deloitte.com](#).



Deloitte Audit & Assurance: Our commitment to serving the public interest

Auditing in disruptive times

In the wake of tremendous global disruption marked by public health, political, and social uncertainties over the past few years, the profession, along with all corporate reporting ecosystem stakeholders, has been affected. Deloitte's response to the uncertainties and disruptions has included efforts to continue advancing the profession, while prioritizing the wellbeing of its people.

Particularly in the current environment, a sharpened awareness regarding the heightened risk of fraud, the presence of emerging or evolving risk factors, and the need for effective internal control environments remains critical. Although the existing accounting frameworks have provisions for uncertainties, financial statement users and regulators should continue to expect a higher degree of market and economic volatility in the near term.

Deloitte has consistently welcomed public statements and guidance issued by regulators that recognize uncertainties and emphasize the importance of high-quality, forward-looking corporate disclosures. Greater transparency benefits the public, just as raising awareness about these issues, especially when all corporate reporting ecosystem stakeholders participate. More clarity about the unique and complementary responsibilities of management, audit committees, entities, auditors, regulators, and other stakeholders enables the investing public to hold accountable these parties in a way that effectively serves the public interest.

The value of high-quality audit and assurance services is not diminished in the midst of global unrest. Rather, investors and other stakeholders continue to call for professional services based on independence and objectivity-based principles and practices to engender trust and inspire confidence in the capital markets—and Deloitte is committed to leading the way.

Deloitte Taiwan's commitment to serving the public interest—especially as it relates to behaving according to the highest standards of ethics, integrity, independence, and transparency is steadfast. Deloitte is keenly aware of the gravity of responsibility that comes with meeting professional obligations and discharging its role as auditors within the corporate reporting ecosystem globally. The following principles remain at the forefront and are continuously reinforced with Audit & Assurance practitioners:

- Exercise professional skepticism and due professional care
- Critically evaluate the quality of audit evidence obtained and determine whether it is sufficient and appropriate to address relevant risks
- Make well-reasoned professional judgments supported by clear documentation
- Foster a culture of excellence and consultation
- Demonstrate commitment to integrity and ethical behavior, including compliance with regulatory and professional obligations
- Stay connected and support one another



Deloitte Audit & Assurance: Our commitment to serving the public interest

Multidisciplinary model (MDM)

Deloitte's robust multidisciplinary business model comprises audit and assurance, tax, consulting, and risk and financial advisory practices and is an important contributor to the organization's ability to deliver high-quality audit and assurance services. Specifically, the scope of corporate reporting has begun to expand and it is expected to transform drastically in the near future; Financial statements and corporate disclosures will continue to become more complex due to ESG considerations and other matters (cyber, AI, data privacy, etc.). In addition, as big data and other digital advances become routine, the demand for data analysts and IT specialists will grow accordingly.

The MDM remains foundational to Deloitte's cross-disciplinary services globally. Deloitte prides itself on having a deep bench of independent specialists who can be deployed around the world on engagements to provide subject matter expertise and new, insightful perspectives. Deloitte believes that the current MDM helps the organization deliver high-quality audits and assurance engagements in the public interest and reinforces the resilience of the audit and assurance practice. The strengths of the MDM include:

- The possibility to develop industry or thematic insights (e.g., climate, governance, corporate strategy, etc.) through multiple lenses, which enhances auditors' understanding of business risks relevant to conducting audits.
- The MDM enables access to functional specialists and industry experts who are independent, and who provide audit support helping to deliver high-quality audits. This will become more important as we move towards broader corporate reporting.
- The breadth of the MDM is attractive to candidates who may not want to limit their career options to providing audit and assurance services only.
- The scale of the MDM brings greater resilience to each Deloitte business line, including audit and assurance, allowing continued investment in technology, methodology, and process to support delivery of high-quality services.

Deloitte leadership recognizes that each Deloitte business line is important and critical to the organization's ability to deliver on its public interest responsibilities. Management's attention and investment allocation are not limited to the business lines with the highest growth rates.

Deloitte acknowledges the possibility and perception of conflicts of interest, and therefore has robust conflicts and independence policies and systems to help ensure that Deloitte's strategy is executed in alignment with regulatory and professional requirements. In some areas, Deloitte policies are more stringent than professional standards, laws, or regulations.

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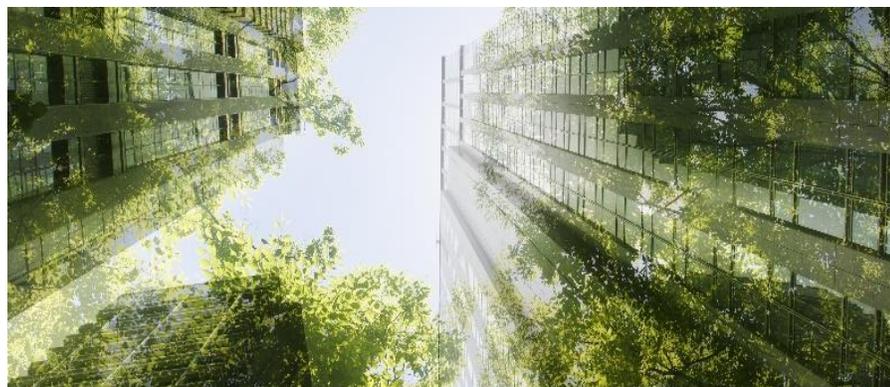
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Environmental, social, and governance (ESG) reporting⁴

The foundations of business are changing rapidly—long-term resiliency and the ability to create enduring value is directly linked to alignment with the values and expectations of society. Market participants and other stakeholders are calling for greater insight into how organizations are building, protecting, and enhancing enterprise value over time, and are specifically demanding enhanced transparency around climate-related and broader ESG impacts and the dependencies of an entity's business model and strategy.

Specifically, Deloitte recognizes that climate change poses a risk to financial stability and impacts businesses in many sectors with increased disclosure and reporting expectations from various stakeholders.

Deloitte is taking strategic actions to educate our people on climate change and the potential impact on audited entities to support the execution of high-quality audits, thereby giving appropriate consideration to climate-related risks and opportunities. This includes the deployment of materials such as a climate learning curriculum, as well as a framework and related guidance to consider climate-related matters as part of the audit.



For information, contact Deloitte & Touche

Broader corporate reporting

Traditional financial reporting is beginning to evolve into broader corporate reporting. To support this evolution, there are standard setting and rulemaking efforts regarding sustainability by the International Sustainability Standards Board (ISSB) and others around the world.

These standards emphasize the need for better connectivity between financial and non-financial reporting and will help users of corporate disclosures better understand and compare information about entities. Further, these standards will enable greater transparency, consistency, and comparability globally, as well as shift the requirements for climate-related reporting from being voluntary to mandatory.

To be effective, the standards need to be adopted globally in a consistent manner to deliver corporate reporting which is comparable, based on the global baseline, and supplemented by local considerations where warranted. These standards will also need to be brought into regulation around the world, together with associated enforcement, monitoring, governance and controls, assurance, and training. The developments in standard-setting and rulemaking are intended not only to create transparency and consistency in global baseline reporting, but also to make clear that information in financial reporting and information contained in sustainability reporting together are essential inputs to inform a stakeholder's view of an entity's value.

Therefore, there is a growing demand for companies to integrate climate-related and other ESG considerations into internal control policies and procedures, enhancing the maturity of systems, processes, and governance over climate-related and other ESG information. As a result, those charged with governance (e.g., audit committees, boards) are increasingly incorporating ESG considerations in their oversight responsibilities of an organization's management, its reporting, and their data-collection processes and controls.

4. For more information about Deloitte's alignment with ESG, please refer to Deloitte [Global Impact Report](#).

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Deloitte understands that given the increased risks associated with climate change, it is important for climate-related factors to be properly incorporated into corporate reporting. Today some stakeholder's expectations may not be met by financial statements prepared in accordance with current accounting frameworks. As corporate reporting continues to evolve and stakeholders accommodate and adapt to market shifts and public sentiment, it is important to allow for appropriate due process in order to develop robust standards applied consistently across the globe and to drive reporting that is responsive to the growing asks of investors and other stakeholders.

Deloitte remains committed to engaging in meaningful and transparent conversations with investors, standard-setters, regulators, and other relevant stakeholders. We also look forward to supporting reduced standard and regulatory fragmentation and to greater market confidence as consistency in standards is realized globally.

Assurance

With the increased focus and scrutiny of ESG reporting also comes the increased need for confidence over the quality of disclosures and increasing calls for assurance requirements. Individual jurisdictions, such as the European Union and the United States, are moving to introduce or strengthen regulation around sustainability reporting. Assurance requirements are increasingly becoming mandatory.

Providing assurance on ESG information should be expected to follow a professional framework including competence, independence, a system of quality management, and be subject to oversight and inspection as well as professional liability mechanisms to ensure that credible assurance is delivered to the market.

Below are specific actions that Deloitte is undertaking to support execution of high-quality assurance that appropriately address ESG voluntary reporting and regulatory requirements:

- Engaging in shaping the capital market infrastructure for sustainability reporting tied to enterprise value through collaboration on climate and ESG standard setting reporting, and assurance initiatives, such as the IFRS Foundation, the International Auditing and Assurance Standards Board, the International Ethics Standards Board for Accountants.
- Actively participating in various global platforms such as the World Economic Forum and the 2022 UN Framework Convention on Climate Change (COP27).
- Deployment of enhanced guidance to deliver limited and reasonable ESG assurance through Deloitte's global sustainability assurance methodology. Building capacity through global and localized learning focused on ESG.
- Developing technology-enabled tools, including a tool to evaluate a company's sustainability disclosures against common ESG standards.

Deloitte supports the continued collaboration of all participants in the corporate reporting ecosystem, working together to develop and implement common standards upon which to measure, disclose, and ultimately assure ESG information.

Deloitte's commitment

Further, to help the world achieve the goals of the Paris Agreement⁵, Deloitte has launched [WorldClimate](#), a strategy to drive responsible climate choices within the Deloitte network and beyond.

5. The [Paris Agreement](#) is a legally binding international treaty on climate change. It was adopted by 196 parties at the United Nations (UN) Climate Change Conference (COP21) in Paris, France, on 12 December 2015 and was entered into force on 4 November 2016. Per the UN, its overarching goal is to hold the increase in the global average temperature to well below 2°C above pre-industrial levels and pursue efforts to limit the temperature increase to 1.5°C above pre-industrial levels.

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Professional development and performance management

Deloitte's culture of excellence and the design of learning programs place people at the forefront⁶. Deloitte practitioners are technically proficient with high levels of ethics, integrity, professional skepticism, and objectivity, applying their judgment and experience with passion and commitment. We are continuously enhancing our skillsets, knowledge, and experience to go beyond the expected and deliver meaningful impact.

Deloitte is committed to delivering an unrivalled talent experience, developing practitioners, and furthering their careers by creating a life-long learning environment—advancing audit education, skillsets, and flexible career options that appeal to auditors of today and tomorrow.

Deloitte practitioners bring diverse backgrounds, knowledge, and skills that enhance capabilities as an organization in delivering the highest quality audits. We support and empower our people to achieve their full potential by valuing and demonstrating diversity, equity, inclusion, and wellbeing. In addition, operational discipline, effective management of the business, and our singular approach to doing audits known as The Deloitte Way provide global consistency to our audits.

Deloitte recognizes and rewards its Audit & Assurance practitioners and professionals and makes meaningful investments in their futures.

6. For more information about Deloitte's commitment to its people, please refer to [Audit & Assurance People page](#) on Deloitte.com.



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Learning and development initiatives

Deloitte's transformed approach to audit delivery is changing the audit experience for practitioners. Audit teams are empowered by advanced tools and technologies and more extensive use of data and analytics within a guided workflow to execute the end-to-end audit. For Deloitte practitioners, this means focusing on how the engagement is planned, executed, and managed consistently across the globe using our innovative techniques and capabilities. It also offers opportunities to enhance their technical and professional skillsets and competencies. For example, the following skills remain as important as ever—enhanced data analytics, project management, critical thinking, communication, professional judgment, and the application of accounting and auditing principles to work more effectively and deliver high-quality engagements. As capabilities and skillsets are enhanced, we build greater confidence and become ever-better evaluators of risk.

Deloitte has made substantial investments in talent and learning strategies and transformed the technical audit curriculum to build the refreshed skillsets and proficiency required by level:

- At the core, Deloitte has a single, global mandatory audit technical learning curriculum, tailored for learners by level, using a dynamic blend of live instructor-led, digital on-demand courses, and on-the-job activities.

- All client service practitioners are required to follow the firm's learning requirements for their roles and complete at least 20 hours of continuing professional education (CPE) each year and 120 hours over a cyclical three-year period to ensure both compliance with regulatory standards and Deloitte Taiwan policies. This is achieved through structured, formal learning programs, such as internal or external courses, seminars, or e-learning covering all areas of the competency model (e.g., shared competencies, function-specific technical competencies, and competencies in areas of specialization).
- All client service practitioners have clearly defined role expectations and global Talent Standards which outline the capabilities that are required of practitioners at each level.

Deloitte has also established specific learning opportunities for specialists working on audit engagements to support their knowledge and understanding of the audit process. In addition, our assurance learning offering is being expanded to respond to emerging business needs.

The objective of the Deloitte Taiwan professional development program is to help partners and practitioners maintain and enhance their professional competence and ensure consistency of audit execution. To supplement on-the-job development, Deloitte Taiwan provides formal continuing professional development programs in relevant subject areas consistent with the Deloitte Global Audit & Assurance Curriculum.

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Deloitte University

Deloitte actively cultivates the collective knowledge and skills of Deloitte people globally through continued investment in Deloitte Universities (DU). These are state-of-the-art learning and development centers focused on Deloitte culture and founded in the principles of connectedness and leadership in a highly inclusive learning environment⁷. Last year, in-person programming returned to Deloitte Universities, providing opportunities for our people to reconnect with each other after several years of remote learning.



Audit & Assurance Leadership appointments

Critical Audit & Assurance leadership roles are clearly defined. A role profile and key performance indicator framework provide a basis for consistent leadership appointments and evaluations across the Deloitte Audit & Assurance network and align member firm and Deloitte Global Audit & Assurance strategic objectives. Deloitte has introduced globally consistent standards for member firm Audit & Assurance leaders, including Audit & Assurance Business Leaders, Audit & Assurance Quality Leaders, and Audit & Assurance Risk Leaders through clearly defined roles, responsibilities, and expected success outcomes. These inform objective setting and evaluation processes and reinforce Deloitte's culture of quality and excellence. Robust monitoring of succession planning helps ensure Deloitte is developing and appointing the appropriate individuals with the capabilities to achieve these consistent standards.

Remuneration

Execution of high-quality audits is expected from all practitioners and is embedded across the Deloitte network. Audit quality is recognized through reward and recognition programs and is built into performance standards at every level, against which practitioners' overall evaluations are measured.

Partners take ultimate responsibility for audit quality. In accordance with global policies, Deloitte Taiwan's partners are evaluated on a yearly basis, and depending on the outcome of the evaluation, the remuneration of partners may increase or decrease. Specifically, partner evaluations take the following factors into account: performance evaluation of their respective audit engagements focusing on quality, information obtained from practice reviews and external inspection results, etc.

Attraction and retention

The current environment for talent is extremely competitive and attraction and retention of our people is a strategic priority for Deloitte. We acknowledge the challenges our people are facing and recognize our part to re-establish the connections that so many have missed during the COVID-19 pandemic. Deloitte is focused on transforming the Audit & Assurance talent experience, including reimagining the ways of working to improve retention and further advance the diversity, equity, and inclusion (DEI), and wellbeing of Deloitte people. We are looking at opportunities to collectively expand the talent experience. This focus on our people and retention of top talent enhances Deloitte's ability to deliver high-quality audits.

Deloitte continues to receive recognition and awards across the globe for its commitment to delivering an unrivalled talent experience for its people [Awards and recognition | Deloitte Global](#).



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Deloitte's priority focus on audit quality

Deloitte's commitment to audit quality is central to everything we do. We consistently deliver on this commitment by instilling a culture of quality and excellence across the network, establishing business and financial priorities, and developing effective processes, tools, and technologies applied in the execution of audits. Deloitte's brand is defined by the high-quality audits delivered and by the unwavering commitment to continuous improvement of our systems of quality management. Making sure audit quality keeps pace with emerging economic, business, and regulatory conditions, as well as technological advances, is critical to the continual enhancement of Deloitte's role in protecting the public interest and supporting the effective functioning of the corporate reporting ecosystem.

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Leadership commitment and tone at the top

Deloitte's culture of quality and excellence begins with strong tone from the top, starting with senior leadership through to the leaders in all our offices and audit and assurance engagements. Deloitte's focus on audit quality is evident through the direct involvement of leaders in initiatives emphasizing that quality is the highest priority for audit and assurance practitioners at all levels and consistent messaging that reinforces the importance placed on executing high-quality audit and assurance engagements. Deloitte's relentless pursuit of quality defines not just what we do, but who we are.

We conduct Audit Quality surveys at least annually to assess perceptions of the leadership tone within Deloitte Taiwan and the importance placed on audit quality. The 2022 survey results showed that the vast majority of colleagues believed that the communication from leadership consistently conveys the message that audit quality is a core priority and that leadership values Deloitte Taiwan's role in safeguarding the public interest. In addition, we also see that our colleagues' recognition of the leadership's emphasis on audit quality and the responsibility of Deloitte Taiwan to serve the public interest is continuously improving.

97%

The 2022 Deloitte Taiwan Audit Quality survey indicated the following from Audit respondents:

believed that communication from leadership consistently conveys the message that audit quality is a core priority and that leadership values Deloitte Taiwan's role in safeguarding the public interest

System of quality management (SQM)

Deloitte believes an effective system of quality management is crucial for the consistent performance of high-quality audit engagements and we continue to make significant investments in our people, processes, and technologies that underlie Deloitte's quality management processes.

Regulators and standard setters in Taiwan and globally are also focused on driving further improvements in firms' system of quality management. In December 2020, the IAASB released its new, revised suite of quality management standards, including International Standard on Quality Management 1 (ISQM 1). Systems of quality management in compliance with ISQM 1 were required to be designed and implemented by 15 December 2022.

Taiwan corresponding standard (TWSQM1) has deferred the effective date for a year to 31 December 2023. Deloitte Taiwan as part of Deloitte network has early adopted TWSQM 1.



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ISQM 1 introduced a risk-based approach to the SQM that require firms to respond to quality objectives and risks to our ability to execute high-quality audits in the following areas:

- The firm’s risk assessment process;
- Governance and leadership;
- Relevant ethical requirements;
- Acceptance and continuance of client relationships and specific engagements;
- Engagement performance;
- Resources;
- Information and communication; and
- The monitoring and remediation process.

The effective implementation of ISQM 1 has been and remains a key element of Deloitte’s global audit quality strategy. Deloitte Taiwan’s ISQM 1 implementation activities were completed by 15 December 2022, building on the multi-year investments and commitment already delivered to go beyond the requirements of the existing professional standards.

As part of the implementation of ISQM 1, quality objectives, quality risks and responses were formalized and brought together in a globally consistent technology platform to facilitate the design and maintenance of the system, as well as the operation through tri-annual self-assessments by business process owners and reporting capabilities to support the required annual evaluation.

Deloitte Taiwan continues to work with leaders across the firm, as well as the broader network, to further enhance our proactive approach to managing the quality of engagements performed—identifying and addressing risks to audit quality and driving continued advancements in quality management processes serves us well into the future as the environment within which we operate continues to evolve and become increasingly complex.

Consistent with Deloitte’s culture of continuous improvement and innovation, Deloitte Taiwan’s ISQM 1 implementation efforts have provided us the opportunity to challenge ourselves—examining those areas where we can further enhance and transform our system of quality management. Audit quality is always front and center, and robust audit quality monitoring processes play an integral role in our ability to continually improve.

The first annual evaluation of the systems of quality management are required to be performed within one year following 15 December 2022. Deloitte Taiwan performed its first evaluation of its SQM as of 31 May 2023.



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Conclusion on the effectiveness of the system of quality management

Deloitte Taiwan is responsible for designing, implementing, and operating a system of quality management (SQM) for audits or reviews of financial statements, or other assurance or related services engagements performed by the firm, that provides the firm with reasonable assurance that the objectives of the SQM are being achieved. The objectives are:

- The firm and its personnel fulfill their responsibilities in accordance with professional standards and applicable legal and regulatory requirements, and conduct engagements in accordance with such standards and requirements; and
- Engagement reports issued by the firm or engagement partners are appropriate in the circumstances.
- Deloitte Taiwan conducted its evaluation in accordance with the International Standard on Quality Management 1 / Taiwan Standard on Quality Management 1 (TWSQM1).

Deloitte Taiwan concluded that the SQM provides the firm with reasonable assurance that objectives of the SQM are being achieved as of May 31, 2023.

Reasonable assurance is obtained when the system of quality management reduces to an acceptably low level the risk that the objectives of the SQM are not achieved. Reasonable assurance is not an absolute level of assurance, because there are inherent limitations of a system of quality management.



Independence, objectivity, and professional skepticism

The execution of high-quality audits requires independence, objectivity, and professional skepticism. This means a continuous and tangible focus on Deloitte's critical role in serving the public interest, including creating a culture of quality where doing the right thing is of paramount importance. Deloitte consistently reinforces the important role of auditors as independent evaluators who must maintain a mindset of professional skepticism throughout the conduct of our work. This approach to the audit is reflected in Deloitte policies, methods, procedures, and learning, and is reinforced through quality management and accountability measures.

Audit approach

Deloitte's approach to performing a high-quality audit involves the use of an audit methodology, common across the Deloitte network, supplemented by audit tools for use by our practitioners to plan, perform, supervise, review, document, conclude, and communicate the results of each audit. Deloitte's audit approach is underpinned by professional standards, as well as requirements of applicable laws and regulations.

Deloitte's audit methodology is risk-based, focusing on the financial statement account balances, disclosures, and underlying assertions that have a reasonable possibility of being materially misstated. Our audit methodology is also dynamic—it evolves continuously to keep pace with the changing demands of investors, companies, and other stakeholders. It recognizes that advances in the availability and management of large data sets and in statistical science are relevant to continuing to enhance the quality of Deloitte audits.



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Resources to support Deloitte practitioners in the execution of high-quality audits

The resources applied by Deloitte practitioners in the performance of their audits include the proprietary tools, guidance, materials, and practice aids used in conducting audits, which are available to all our practitioners in the Deloitte Global Technical Library, an extensive online library, and in our audit execution platforms (EMS, Deloitte Omnia, and Deloitte Levvia). Deloitte regularly issues accounting and auditing guidance to our practitioners and communicates developments that should be factored into audit risk assessments and responses in order to maintain and drive quality audit execution.

Consultation

Quality and risk management considerations are integral to Deloitte's audit business and to the performance of audit engagements. That is why Deloitte views consultation as an essential, collaborative process—one that involves robust challenge and helps determine the most appropriate answers to complex questions. Deloitte has identified circumstances where consultation outside of the engagement team is required in order to demonstrate an appropriate level of professional judgment and the exercise of professional skepticism. Deloitte consultation policies require that conclusions are documented, understood, and implemented. Foundational to the effectiveness of the consultation process is Deloitte's investment in consultation resources who have the appropriate skills and expertise. In addition to formal consultations, whenever engagement partners and teams need additional information or perspectives, they are encouraged to seek assistance from the Audit & Assurance Quality & Risk Management and Accounting Technical teams, or others in the organization with specialized knowledge to advocate the consultation culture.

Engagement team selection and expertise

The responsibility for each engagement is assigned to an engagement partner with the appropriate competence, capabilities and authority to perform the role. Client commitments and capacity of each audit partner are monitored to enable them to have sufficient time to adequately discharge their responsibilities.

The selection of the engagement team and timely involvement of the partner and other senior team members in the riskiest aspects of the audit is key to developing and executing a high-quality audit. Every audit is led by an engagement partner who must be satisfied that the assigned professionals have the required competencies and experience and meet independence requirements.

For higher risk engagements, additional measures are in place such as assigning a more experienced Engagement Quality Reviewer (EQR), assigning a Special Review Partner in addition to the EQR for much greater than normal risk engagements, and additional consultations with specialists or a national panel of experienced partners.



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Engagement supervision and review

Deloitte's audit approach requires that audit engagements are adequately planned, supervised, and managed so that the work performed provides reasonable assurance that it complies with professional standards. The overall supervision of each audit engagement is the responsibility of the engagement partner.

Deloitte Conditions for Success (DCS)

Deloitte's commitment to audit quality is reflected in the DCS, five fundamental operating principles critical to the execution of high quality audits and effective risk management. Global DCS benchmarks provide firms with a baseline for measuring progress and driving improvements in these key areas and are monitored on an annual basis.



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Monitoring of audit quality

A continued focus on audit quality is of paramount importance to the Deloitte brand. It is critical that a Deloitte audit is consistently executed and of high-quality, wherever in the world it is performed.

The objective of monitoring and remediation processes are to provide relevant, reliable, and timely information about the design, implementation, and operation of the system of quality management to leadership in order to enable appropriate and timely actions to be taken to respond to identified deficiencies. This includes the identification of deficiencies and good practices in the system of quality management and the assessment of the effectiveness of remedial actions in driving improvements in audit quality.



System of quality management (SQM) monitoring

SQM monitoring is an integral part of Deloitte Taiwan's monitoring activities and considers relevant requirements in ISQM 1, as well as evaluating the design, implementation and operating effectiveness of responses that address the quality risks that have been identified for the firm.

Audit Quality Indicators (AQIs) are used in conjunction with other metrics to further assist Deloitte Taiwan in developing and monitoring audit quality action plans and reporting on the progress in its audit quality journey.



Monitoring of in-process engagements

Continuous audit quality monitoring by Deloitte Taiwan involves the proactive identification of audit issues on in-process engagements in order to drive timely solutions and real time corrective actions. This is achieved through the following suite of activities:

- Deployment and monitoring of a series of core diagnostics, enabling engagement partners and teams, as well as Deloitte Taiwan audit quality leader to continuously monitor audit quality and take immediate action.
- A program of subject matter specific "health checks" to assist Deloitte Taiwan audit quality leader in assessing progress and identifying potential issues on in-process engagements.
- Inspections of in-process engagements which allows Deloitte Taiwan to proactively identify and remediate any quality issues throughout the audit.
- Results of monitoring of in-process engagements are evaluated overall to determine whether additional communication and support is needed for audit engagement teams with respect to adherence to the audit methodology or updates thereto.

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Inspections of completed engagements

Key components of inspections of completed engagements include:

- Risk-based engagement selection and consideration of all major industries served by Deloitte Taiwan.
- Mandatory moderation panel to drive consistency in findings and engagement ratings.
- Network monitoring with external partners and deputies, independent of Deloitte Taiwan, who drive global consistency by providing input and sharing best practices for monitoring programs.
- Identifying appropriate resources (from within Deloitte Taiwan as well as from other Deloitte geographies) with the right experience and industry knowledge, including establishing central review teams.



External inspections

In addition to Deloitte Taiwan's own monitoring of audit quality, we are subject to external monitoring by external regulators and peer reviews.

The latest date of internal/external inspection report and the period covered are referring to Table 2-1:



Root cause analysis and remediation

Continuous improvement is essential to Deloitte's culture of quality and excellence. Understanding why engagement level findings and SQM deficiencies occur is critical to being able to design effective remedial actions. When engagement level findings or SQM deficiencies are identified, whether through internal or external monitoring activities, actions are taken to identify gaps and develop appropriate remediation activities. Remediation is imperative to drive continuous improvement in audit quality and avoid future similar findings. An audit quality plan is prepared by Deloitte Taiwan and provides for effective implementation and monitoring of key audit quality priorities.



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Table 2 : The latest date of internal/external inspection report and the period covered

	Internal monitoring	External monitoring – Public Company Accounting Oversight Board (PCAOB)	External monitoring – Financial Supervisory Commission (FSC)	External monitoring – Peer review by ROCCPA Association
Date of inspection report	2023/7/11	2022/9/29	2021/3/17	2022/3/17
Period covered	SQM monitoring - 2022/6/1-2023/5/31 Engagement inspection - Selection of 2021 year-end audits	SQM monitoring - 2020/5/1-2021/11/30 Engagement inspection - Selection of 2020 year-end PCAOB audits	SQM monitoring - 2019/6/1-2020/10/31 Engagement inspection - Selection of 2019 year-end TWSA audits	SQM monitoring - 2020/6/1-2021/5/31 Engagement inspection - Selection of 2020 year-end TWSA audits
<p>Note 1: TWSA is abbreviation for Taiwan Standard on Auditing, which aligns with International Standards on Auditing (ISA).</p> <p>Note 2: System of quality control was based on TWSQC 1/ISQC 1 that was in effect prior to TWSQM 1/ISQM 1 (2022/12/15).</p>				



Independence and ethics

Deloitte Global Independence



Sets **independence policies and procedural expectations** based upon the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and, where applicable, the independence standards of the US Securities and Exchange Commission and the Public Company Accounting Oversight Board.



Supports firms, as needed, with their ongoing SQM monitoring activities and gives insights into global areas of focus. On a three-year cycle, **performs network monitoring activities** through its monitoring program, providing recommendations and observations for consideration as part of firms' Monitoring & Remediation activities. In-depth follow-up reviews are conducted as needed.



Provides firms **with technical independence expertise**, as required, which also informs potential enhancements to global policies, procedural expectations, tools, and practice support activities.



Delivers **global systems** to provide its people with entity information to support compliance with personal and professional independence requirements, including financial interests, scope of service, and business relationship approvals.



Promotes **independence awareness** across the Deloitte network through active engagement with independence and business leadership groups, periodic communications and alerts, and development of guidance, learning, and instructions.



Independence and ethics

Deloitte Taiwan Independence

Deloitte Taiwan has quality responses that address quality objectives and quality risks as they relate to the relevant ethical requirements for independence. These responses include policies and procedures that are based on expectations set out in Deloitte Global Independence policies, and which are supplemented, as appropriate, to reflect additional national or regional requirements that may be more restrictive than Deloitte Global policies. Deloitte Taiwan leadership reinforces the importance of compliance with independence and related quality management standards, thereby setting the appropriate tone at the top and instilling its importance into the professional values and culture of Deloitte Taiwan. Strategies and procedures to communicate the importance of independence to partners, other practitioners, and support staff have been adopted, emphasizing each individual's responsibility to understand and meet the independence requirements. The Director of Independence is responsible for overseeing independence matters within Deloitte Taiwan, including the design, implementation, operation, monitoring, and maintenance of the system of quality management related to independence.

As part of the firm's system of quality management, Deloitte Taiwan has:

- Implemented responses to address quality objectives and quality risks it has identified for its key independence areas;
- Performed appropriate monitoring activities over its key independence areas; and
- Has appropriate independence governance in place.

The firm's key independence areas include:

- Client, engagement, and business relationships, including use of the independence business process tools, the Deloitte Entity Search and Compliance (DESC) system, and the Service Request Monitoring (SRM) application
- Firm and personal financial relationships, including the use of the Global Independence Monitoring System (GIMS)
- Employment and other relationships
- Independence confirmations
- Independence consultations
- Independence-related policies, communications, and learning
- Breaches of independence requirements
- Disciplinary measures for failures to adhere to applicable independence requirements

Global Independence conducted a review of compliance with policies and procedures in the key independence areas every three years, and the latest report was issued on 08/10/2022.



Independence and ethics



DESC

Deloitte Entity Search and Compliance

Global, searchable database containing specific entity information relevant in determining personal and professional independence restrictions



SRM

Service Request Monitoring

Application integrated with DESC that provides a standard business process workflow for submitting and reviewing preapproval requests to provide services to and enter into business relationships with clients



GIMS

Global Independence Monitoring System

Application that contains financial relationship data with relevant independence compliance indicators

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Long association requirements of audit partners and practitioners

Rotation of engagement partners, EQRs, and other key audit partners reduces familiarity and self-interest threats to independence.

Our rotation policies require the engagement partner, the EQR and other key audit partners for the audits of public interest entities to be rotated after seven consecutive years of service. Following rotation, the above-mentioned partners are not permitted to be involved in the audit engagement or undertake other client-specific roles for a period of five, three, or two years, depending on their role.

For the audit of SEC registered entities, our rotation policies require the engagement partner and the EQR to be rotated after five consecutive years of service. The rotation requirement is seven years for other key audit partners involved in the audits of listed entities. Following rotation, the above-mentioned partners are not permitted to be involved in the audit engagement or undertake other client-specific roles for a period of five or two years, depending on their role.

Engagement teams record the years of service of engagement partners, EQRs, and other key audit partners. This is validated against a database maintained by Audit & Assurance Quality and Risk Management that tracks the number of years of audit partner involvement to monitor compliance with rotation requirements.



For information, contact Deloitte &

Ethics

All Deloitte people are expected to act with integrity in accordance with high ethical standards as described in the Deloitte [Global Principles of Business Conduct](#) (“Global Code”). The Global Code is embedded into each member firm’s Code of Conduct and defines the commitments that all Deloitte people make regarding ethical standards, as well as explaining each individual’s responsibilities to their clients, colleagues, and society.

In addition to the Global Code, other foundational elements of Deloitte’s ethics program include global policies, a program of training and communications, and established reporting channels supported by defined incident management protocols. For continuous improvement, regular program assessments and reviews are conducted, and feedback is collected from Deloitte people through an annual ethics survey.

Ethics at Deloitte is led by the Deloitte Global Chief Ethics Officer at the global level, and by member firm Ethics Officers at the local level, all of whom are experienced partners with direct access to the member firm’s CEO and governing body. Deloitte Global and member firm ethics leaders work together to continually monitor risk and to reinforce compliance with the Global Code.



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Deloitte Taiwan maintains policies and procedures that build on the global policies and are designed to provide reasonable assurance that its people comply with relevant ethical requirements.

The ethical requirements for audit and related assurance services provided by Deloitte Taiwan are in accordance with Norm of Professional Ethics for Certified Public Accountant of the Republic of China ("NFCPAAROC Code "). Deloitte Taiwan also complies with Deloitte Global policies and procedures, which align with the requirements and guidance set out in the international Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, a standard-setting body of the International Federation of Accountants (IFAC). When NFCPAAROC Code are more restrictive than the Deloitte Global policies and procedures, Deloitte Taiwan follows the applicable NFCPAAROC Code.

Deloitte Taiwan reinforces its commitment to ethics and integrity through communication tools, learning programs, compliance processes, and measurement systems for all people. Learning includes targeted content for onboarding, manager and senior manager promotion, partner admission, independent contractors, and refresher programs every two years. Recent global training topics have included a focus on the importance of owning up to one's mistakes, navigating personal relationships in the workplace, and demonstrating respect, integrity and professionalism on social media, and courses have included a confirmation that professionals are aware that answers should not be shared with others and doing so would constitute a violation of the Global Code. In addition, Deloitte Taiwan conducts ethics reviews for executive and board members and requires all partners, other practitioners, and support staff to confirm annually that they have read and comprehended the member firm's Code of Conduct and understand that it is their responsibility to comply with it.



Independence and ethics

Deloitte Global Ethics

Deloitte is committed to conducting business with honesty, distinctive quality, and high standards of professional behavior.

Deloitte's Global Principles of Business Conduct ("Global Code") outlines Deloitte's ethical commitments as a network and expectations for Deloitte's approximately 457,000 people, giving a strong, principled foundation. The foundations of the network's ethics program is comprised of the following elements:



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Appendix A | Deloitte member firm information

Disclosure in accordance with Article 2. (c)(ii) of the Principles for Preparation of Transparency Reports by Audit Firms

Deloitte member firms and their respective related entities operating in more than 150 countries and territories across the world. Geographies with at least one Deloitte office in operation during FY23 are listed below.

Please visit <http://www.deloitte.com/GlobalOfficeDirectory> for Deloitte member firm information, including names of the member firm, the countries in which the member firm operates, their registered office, central administration or principal place of business.

Geographies	Geographies	Geographies	Geographies	Geographies	Geographies	Geographies	Geographies
Albania	Algeria	Andorra	Angola	Argentina	Aruba	Australia	Austria
Azerbaijan	Bahamas	Bahrain	Bangladesh	Barbados	Belgium	Benin	Bermuda
Bolivia	Bosnia-Herzegovina	Botswana	Brazil	British Virgin Islands	Brunei Darussalam	Bulgaria	Cambodia
Cameroon	Canada	Cayman Islands	Chad	Channel Islands (Jersey and Guernsey)	Chile	China	Colombia
Congo (Brazzaville)	Congo (Democratic Republic of)	Costa Rica	Croatia	Curaçao	Cyprus	Czech Republic	Denmark
Dominican Republic	Ecuador	Egypt	El Salvador	Equatorial Guinea	Estonia	Finland	France
Gabon	Georgia	Germany	Ghana	Gibraltar	Greece	Greenland	Guatemala
Honduras	Hungary	Iceland	India	Indonesia	Iraq	Ireland	Isle of Man

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Appendix A | Deloitte member firm information

Geographies	Geographies	Geographies	Geographies	Geographies	Geographies	Geographies	Geographies
Israel	Italy	Ivory Coast	Japan	Jamaica	Jordan	Kazakhstan	Kenya
Korea (Republic of)	Kosovo	Kuwait	Lao PDR	Latvia	Lebanon	Liechtenstein	Lithuania
Luxembourg	Malawi	Malaysia	Malta	Marshall Islands	Mauritius	Mexico	Micronesia (Federated States of)
Moldova (Republic of)	Monaco	Montenegro	Morocco	Mozambique	Myanmar	Namibia	Netherlands
New Zealand	Nicaragu	Nigeria	North Macedonia (Republic of)	Northern Mariana Islands	Norway	Oman	Palau
Palestinian Territories	Panama	Papua New Guinea	Paraguay	Peru	Philippines	Poland	Portugal
Puerto Rico	Qatar	Romania	Saudi Arabia	Senegal	Serbia (Republic of)	Singapore	Slovak Republic
Slovenia	South Africa	Spain	Sri Lanka	Sweden	Switzerland	Taiwan	Tanzania (United Republic of)
Thailand	Togo	Trinidad and Tobago	Tunisia	Turkey	Uganda	Ukraine	United Arab Emirates
United Kingdom of Great Britain and Northern Ireland	United States	Uruguay	Uzbekistan	Venezuela	Vietnam	Yemen	Zambia
Zimbabwe							

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Appendix B | Audit and non-audit service information

Disclosure in accordance with Article 2. (j) of the Principles for Preparation of Transparency Reports by Audit Firms

The proportion of the Deloitte & Touche's (Deloitte Taiwan) FY23 revenue derived from audit services and non-audit services in comparison to the revenues from public and non-public companies:

Revenue	Public companies	Non-public companies	Total
Audit services	29%	25%	54%
Non-audit services	13%	33%	46%
Total	42%	58%	100%



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Appendix C | Public companies

Disclosure in accordance with Article 3. of the Principles for Preparation of Transparency Reports by Audit Firms

835 public companies audited for statutory purposes by Deloitte & Touche (Deloitte Taiwan) in the financial year 2022, varying from consumer, energy, resources & industrials, financial services, life Sciences & health Care, and technology, media & telecommunications:

Consumer :

Automotive

Entity name	Entity name	Entity name	Entity name
Giant Manufacturing Co., Ltd.	Merida Industry Co., Ltd.	Ideal Bike Corporation	Actron Technology Corporation
Depo Auto Parts Industrial Co., Ltd.	Hu Lane Associate Inc.	KMC (Kuei Meng) International Inc.	Energy Moana Technology Co., Ltd.
Khgears International Limited	Global Pmx Co., Ltd.	Topower Co., Ltd.	Shining Victory Motor Electronic Co., Ltd.
Pan German Universal Motors Ltd.	Nww Manufacturing Co., Ltd.	C.T.I. Traffic Industries Co., Ltd.	Yulon Nissan Motor Co., Ltd.
Fortune Motors Co., Ltd.	China Motor Corporation	Yulon Motor Co., Ltd.	Kenda Rubber Industrial Co., Ltd.
Tsang Yow Industrial Co., Ltd.	Taigene Electric Machinery Co., Ltd.	Kian Shen Corporation	Ta Yih Industrial Co., Ltd.
Lee Chi Enterprises Co., Ltd.	Jui Li Enterprise Co., Ltd.	Right Way Industrial Co., Ltd.	

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Consumer :

Sightseeing, Catering and Tourism

Entity name	Entity name	Entity name	Entity name
Holiday Entertainment Co., Ltd.	Cashbox Partyworld Co., Ltd.	Argo Yachts Development Co., Ltd.	Chu Yu Hsiang Co., Ltd.
Lian Fa International Dining Business Corp.	YoungQin International Co., Ltd.	Kura Sushi Asia Co., Ltd.	Bafang Yunji International Co.,Ltd.
Tofu Restaurant Co., Ltd.	Kingza International Co., Ltd.	FDC International Hotels Corporation	Life Travel & Tourist Service Co., Ltd.
La Kaffa International Co., Ltd.	Lion Travel Service Co., Ltd.	Miramar Hospitality Co., Ltd.	Wowprime Corp.
Yummy Town (Cayman) Holdings Corporation	Gourmet Master Co. Ltd.	Chateau International Development Co.,Ltd.	First Hotel Company Ltd.
Wanhwa Enterprise Company	Evergreen Sky Catering Corp.	Greenyn Biotechnology Co., Ltd.	Taiwan Fructose Co., Ltd.
Hantech Bio-Technology Co., Ltd.	Kanpai Co., Ltd.	Hi-Lai Foods Co., Ltd.	Tehmag Foods Corporation
Sunjuice Holdings Co., Limited	Central Union Oil Corp.	Hey Song Corporation	Lian Hwa Foods Corporation
Standard Foods Corporation	Formosa Oilseed Processing Co., Ltd.	Renjie Oldsichuan Catering Management Consult	

Transportation, Wholesale & Distribution

Entity name	Entity name	Entity name	Entity name
U-Ming Marine Transport Corp.	Yang Ming Marine Transport Corp.	China Airlines Ltd.	Uni Airways Corporation
Taiwan Navigation Co., Ltd.	HCT Logistics Co., Ltd.	Taiwan High Speed Rail Corporation	Kerry TJ Logistics Company Limited
Tze Shin International Co., Ltd.	Soonest Express Co., Ltd.	Science Park Logistics Co., Ltd.	Chien Shing Harbour Service Co., Ltd.

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Consumer :

Consumer Products, Retail

Entity name	Entity name	Entity name	Entity name
Dacome International Ltd.	Bon Fame Co., Ltd.	SCAN-D Corporation	Tainan Enterprise (Cayman) Co., Limited
Jing-Jan Retail Business Co., Ltd.	Kayee International Group Co., Ltd.	Bedding World Co., Ltd.	Les Enphants Co., Ltd.
Tonlin Department Store Co., Ltd.	Test Rite International Co., Ltd.	Far Eastern Department Stores Ltd.	

Textile products Manufacturing

Entity name	Entity name	Entity name	Entity name
Taiwan Wacoal Co., Ltd.	Kwong Lung Enterprise Co., Ltd.	Quang Viet Enterprise Co., Ltd.	De Licacy Industrial Co., Ltd.
Everest Textile Co., Ltd.	Taiwan Taffeta Fabric Co., Ltd.	Nien Hsing Textile Co., Ltd.	Shinkong Textile Co., Ltd.
Carnival Industrial Corporation			

Domestic Appliances Manufacturing

Entity name	Entity name	Entity name	Entity name
UP Young Cornerstone Corp.	Heran Co., Ltd.	Rechi Precision Co., Ltd.	China Electric Mfg. Corporation
Sampo Corporation			

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Consumer :

3C Distribution

Entity name	Entity name	Entity name	Entity name
Xander International Corp.	LEO Systems Inc.	Senao International Co., Ltd.	Huxen Corporation
Aurora Corporation			

Ships, boats and Parts Manufacturing

Entity name	Entity name	Entity name
Alexander Marine Co., Ltd.	LungTeh Shipbuilding Co Ltd.	Jong Shyn Shipbuilding Co., Ltd.

Other

Entity name	Entity name	Entity name	Entity name
Universal Incorporation	Success Prime Corporation	Sincere Security Corp. Ltd.	Sports Gear Co., Ltd.
Study King Co., Ltd.	Flight International Co., Ltd.	ChainSea Information Integration Co., Ltd.	Pou Chen Corporation
Taiwan Shin Kong Security Co., Ltd.			

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Energy, Resources & Industrials

Chemicals

Entity name	Entity name	Entity name	Entity name
Lidye Co., Ltd.	Taiwan Hon Chuan Enterprise Co., Ltd.	Taiwan Paiho Limited	Xxentria Technology Materials Co., Ltd.
Max Zipper Co., Ltd.	M.J. International Co., Ltd.	Xu Yuan Packaging Technology Co., Ltd.	Paiho Shih Holdings Corporation
Taiwan Hopax Chems.Mfg.Co.,Ltd.	Nanoplus Ltd.	Allied Supreme Corp.	Cherng Tay Technology Co., Ltd.
Nan Pao Resins Chemical Co., Ltd.	Double Bond Chemical Ind. Co., Ltd.	San Fu Chemical Co., Ltd.	eChem Solutions Corp.
Jetbest Corporation	General Silicones Co., Ltd.	Mechem Chemicals Int'l Corp.	Tex Year Industries Inc.
Yong Shun Chemical Co., Ltd.	Pan Asia Chemical Co.	USI Corporation	China General Plastics Corporation
San Fang Chemical Industry Co., Ltd.	Asia Polymer Corporation	Taita Chemical Company, Limited	UPC Technology Corporation
Tah Kong Chemical Industrial Corp.	Maing Chau Enterprise Co., Ltd.	Far Eastern New Century Corporation	Shinkong Synthetic Fibers Corporation
Tung Ho Textile Co., Ltd.	King Chou Marine Technology Co., Ltd	Chitec Technology Co., Ltd.	Headway Advanced Materials Inc.
Lealea Enterprise Co., Ltd.	Li Peng Enterprise Co., Ltd.	Evermore Chemical Industry Co., Ltd.	Yung Chi Paint & Varnish Mfg. Co., Ltd.
Yuan Jen Enterprises Co., Ltd.	Lan Fa Textile Co., Ltd.	China Steel Chemical Co.,	China Man-Made Fiber Corporation
Evertex Fabrinology Ltd.	Eternal Materials Co., Ltd.	Oriental Union Chemical Corp.	Formosan Union Chemical Corp.
Jinan Acetate Chemical Co., Ltd.	Fulin Plastic Industry (Cayman) Holding Co., Ltd.		

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Energy, Resources & Industrials

Machinery and Equipment Manufacturing

Entity name	Entity name	Entity name	Entity name
Kaori Heat Treatment Co., Ltd.	Daito Me Holdings Co., Ltd.	Aero Win Technology Corporation	JDV Control Valves Co., Ltd.
Martas Precision Slide Co., Ltd.	Taiwan Takisawa Technology Co., Ltd.	Value Valves Co., Ltd.	Sogotec Precision Co., Ltd.
Hiwin Mikrosystem Corp.	GMT Global Inc.	Mosa Industrial Corporation	Ying Han Technology Co., Ltd.
Strong H Machinery Technology (Cayma) Inc.	Alformer Industrial Co., Ltd.	Taiwan Chelic Co., Ltd.	FineTek Co., Ltd.
Chaheng Precision Co., Ltd.	Shieh Yih Machinery Industry Co., Ltd.	TongTai Machine & Tool Co., Ltd.	Tai Shing Electronics Components Corporation
Hiwin Technologies Corp.	Airtac International Group	Yeong Guan Energy Technology Group Co., Ltd.	Sinmag Equipment Corporation
De Poan Pneumatic Corp.	Anderson Industrial Corp.		

Construction

Entity name	Entity name	Entity name	Entity name
Hsin Ba Ba Corporation	Rich Honour International Designs Co., Ltd.	Kingland Property Corporation Ltd.	ATE Energy International Co., Ltd.
Founding Construction Development Corp.	Chien Kuo Construction Co., Ltd.	YungShin Construction & Development Co., Ltd.	Golden Long Teng Development Co., Ltd.
ZongTai Real Estate Development Co., Ltd	Sino Horizon Holdings Limited	Le Young Construction Co., Ltd.	Far Eastern General Contractor Inc.
Yuh-Tong Construction Co., Ltd.	Far Eastern Construction Co., Ltd.	Radium Life Tech. Co., Ltd.	Da-Cin Construction Co., Ltd.
Hung Sheng Construction Co., Ltd.	Hung Ching Development & Construction Co., Ltd.	BES Engineering Co.	Hiyes International Co., Ltd.
Triocean Industrial Corporation Co., Ltd.	Ta Jiang Co., Ltd.	HUA YU LIEN Development Co., Ltd.	

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Mining & Metals

Entity name	Entity name	Entity name	Entity name
China Steel Corporation	Brighton-Best International (Taiwan) Inc.	QST International Corp.	Tong Ming Enterprise Co., Ltd.
Gloria Material Technology Corp.	Evergreen Steel Corp.	Syong Shun Metal Co.,Ltd.	Yuen Chang Stainless Steel Co., Ltd.
UP Sciencetech Materials Corp.	Sheh Kai Precision Co., Ltd.	Dragon Steel Corporation	Hai Kwang Enterprise Corporation
YC Inox Co., Ltd.	Hsin Kuang Steel Co., Ltd.	Froch Enterprise Co., Ltd.	Sheng Yu Steel Co., Ltd.
Ta Chen Stainless Pipe Co., Ltd.	Quintain Steel Co., Ltd.	Chung Hung Steel Corporation	China Steel Structure Co., Ltd.
New Best Wire Industrial Co., Ltd.			

Energy

Entity name	Entity name	Entity name	Entity name
Shin Hai Gas Corporation	The Great Taipei Gas Corporation	Ta-Yuan Cogeneration Company Ltd.	Taiwan Cogeneration Corporation
Hsin Tai Gas Co., Ltd.	Star Energy Power Corporation	Sun Ba Power Corporation	Shin Chung Natural Gas Co., Ltd.
Yang Ming Shan Gas Co., Ltd.	Shin-Tao Natural Gas Ltd.		

Renewables

Entity name	Entity name	Entity name	Entity name
Sun Rise E&T Corporation	Taiwan Steel Union Co., Ltd.	GSD Technologies Co., Ltd.	Chung Tai Resource Technology Corp.
Cleanaway Company Limited	AMIA Co., Ltd.	CHC Resources Corporation	

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Cement and Cement Products Manufacturing

Entity name	Entity name	Entity name	Entity name
Hsin Hsin Cement Enterprise Corp.	Lucky Cement Co.	Universal Cement Corporation	Chia Hsin Cement Corporation
Asia Cement Corporation	Taiwan Cement Corp.		

Paper Products Manufacturing

Entity name	Entity name	Entity name
YFY Inc.	Yuen Foong Yu Consumer Products Co., Ltd.	Chung Hwa Pulp Corp.

Other

Entity name	Entity name	Entity name	Entity name
Tung Mung Development Co., Ltd.	Walsin Lihwa Corporation	Hold-Key Electric Wire & Cable Co., Ltd.	Solar Applied Materials Technology Corp.
China Glaze Co.,Ltd.	Sanitar Co., Ltd.	King Slide Works Co., Ltd.	Sunspring Metal Corporation
International CSRC Investment Holdings Co.,	Tachia Yung Ho Machine Industry Co., Ltd.	K Laser Technology Inc.	Aerospace Industrial Development Corporation
Ultra-Pak Industries Co., Ltd.	Hantic Precision Technology, Inc.	Thintech Materials Technology Co., Ltd.	Topkey Corporation
Ofuna Technology Co., Ltd.	Sirtec International Co., Ltd.	Nam Liong Global Corporation	Shin Foong Specialty&Applied Materials Co.,Ltd.
Keding Enterprises Co., Ltd.	San Neng Group Holdings Co., Ltd.	King Point Enterprise Co., Ltd.	Tien Li Offshore Wind Technology Co., Ltd.
Mean Well Enterprises Co., Ltd.	Revivegen Environmental Technology Co., Ltd.	I Jang Industrial Co., Ltd.	Redwood Group Ltd.
Zimmite Taiwan Ltd.	Shane Global Holding Inc.	Great China Metal Ind. Co., Ltd.	Thye Ming Industrial Co., Ltd.
Tittot Co., Ltd.			

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Financial Services

Banking & Capital Markets

Entity name	Entity name	Entity name	Entity name
Next Commercial Bank Co., Ltd.	LINE Bank Taiwan Limited	Taiwan Cooperative Financial Holding Co., Ltd.	The Shanghai Commercial & Savings Bank, Ltd.
Taipei Star Bank	Taiwan Cooperative Bank	Bank Sinopac Co., Ltd.	Taishin International Bank Co., Ltd.
E.SUN Commercial Bank, Ltd.	Hua Nan Commercial Bank Ltd.	Taipeifubon Commercial Bank Co., Ltd.	Cathay United Bank Company Limited
O-Bank Co., Ltd.	Sunny Bank Ltd.	Taiwan Shin Kong Commercial Bank Company Ltd.	Sinopac Financial Holdings Company Limited
Shin Kong Financial Holding Co., Ltd.	Taishin Financial Holding Co., Ltd.	E.SUN Financial Holding Company, Ltd.	China Development Financial Holding Corp.
Cathay Financial Holding Co., Ltd.	Hua Nan Financial Holdings Co., Ltd.	Grand Bills Finance Corporation	Dah Chung Bills Finance Corp.
Far Eastern International Bank	Union Bank Of Taiwan	KGI Bank Co., Ltd.	China Bills Finance Corporation
Taichung Commercial Bank Co., Ltd.	Chang Hwa Commercial Bank, Ltd.		

Investment

Entity name	Entity name	Entity name	Entity name
Oriental Securities Co., Ltd.	Taishin Securities Co., Ltd.	Shin Kong International Securities Co., Ltd.	Cathay Securities Corporation
Hua Nan Securities Co., Ltd.	SinoPac Securities Corporation	Grand Fortune Securities Co., Ltd	Good Finance Securities Co., Ltd.
Concord Securities Co., Ltd.	Concord Futures Corp.	Masterlink Securities Corporation	Yuan Ding Investment Corp.
Diamond Biofund Inc.	CDIB Capital Group		

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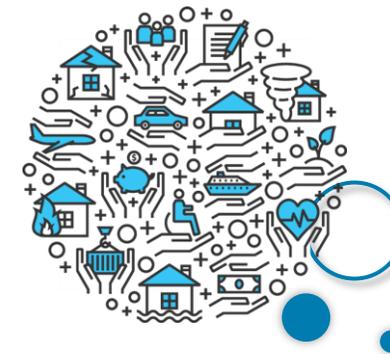
Financial Services

Insurance

Entity name	Entity name	Entity name	Entity name
Taiming Assurance Broker Co., Ltd.	Cathay Life Insurance Co., Ltd.	Shin Kong Life Insurance Co., Ltd.	Cathay Century Insurance Co., Ltd.
HonTai Life Insurance Co., Ltd.	Taian Insurance Co., Ltd.	The First Insurance Co., Ltd.	South China Insurance Co., Ltd.
Taiwan Fire & Marine Insurance Co., Ltd.			

Real Estate

Entity name	Entity name	Entity name	Entity name
Yulon Finance Corporation	Sinyi Realty Inc.	Shinshin Credit Corporation	Global View Co., Ltd.
Taipei Financial Center Corp.			



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Life Sciences & Health Care

Biopharma

Entity name	Entity name	Entity name	Entity name
ChongDah Health Co., Ltd.	Microbio Co., Ltd.	TaiMed Biologics Inc.	Lin BioScience, Inc.
Orient Europharma Co., Ltd.	Orient Pharma Co., Ltd.	Taigen Biopharmaceuticals Holdings Limited	TaiRx, Inc.
YungShin Global Holding Corporation	Yung Shin Pharm. Ind. Co., Ltd.	Li Kang Biomedical Co., Ltd.	Kuangli Bio-Tech Holdings Co., Ltd.
Oneness Biotech Co., Ltd.	Jourdeness Group Limited	Medfirst Healthcare Services, Inc.	Alar Pharmaceuticals Inc.
Maywufa Company Ltd.	Original Biomedicals Co., Ltd.	Intech Biopharm Ltd.	Synmosa Biopharma Corporation
Gwo Xi Stem Cell Applied Technology Co., Ltd.	Genomics BioSci & Tech. Co., Ltd.	TaiwanJ Pharmaceuticals Co., Ltd.	Energenesis Biomedical Co., Ltd.
Grape King Bio Ltd.	Handa Pharmaceuticals, Inc.	BioLASCO Taiwan Co., Ltd.	CHO Pharma, Inc.

Agricultural Technology

Entity name	Entity name	Entity name
All Cosmos Bio-Tech Holding Corporation	Morn Sun Feed Mill Corp.	Sinon Corporation

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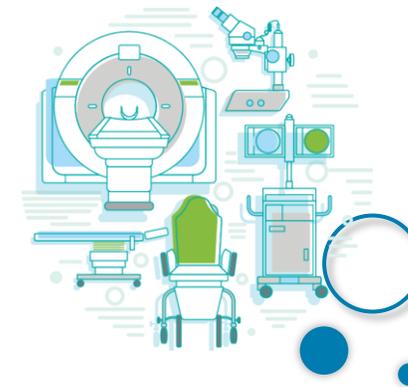


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Life Sciences & Health Care

Medical Materials

Entity name	Entity name	Entity name	Entity name
3D Global Biotech Inc.	Universal Vision Biotechnology Co., Ltd.	Apex Biotechnology Corp.	Pacific Hospital Supply Co., Ltd.
Tantti Laboratory Inc.	Wiltrom Co., Ltd.	Acer Medical Inc.	AsiaGen Corporation
Dyaco International Inc.	I-See Vision Technology Inc.	HMD BioMedical Inc.	Welgene Biotech Co., Ltd.
SG Biomedical Co., Ltd.	Taidoc Technology Corporation	EBM Technologies Incorporated	Vizionfocus Inc.
Sunder Biomedical Tech. Co., Ltd.	Dr.Chip Biotechnology Incorporation	Visgeneer Inc.	Chi Hua Fitness Co., Ltd.
InnoCare Optoelectronics Corporation	EPS Bio Technology Corp.	Radiant Innovation Inc.	Chinan Biomedical Technology, Inc.
Polylite Taiwan Co., Ltd.	Intai Technology Corp.		



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Technology, Media & Telecommunications

Technology

Entity name	Entity name	Entity name	Entity name
Taiwan Semiconductor Manufacturing Co., Ltd.	Advanced Semiconductor Engineering, Inc.	JP Nelson Holdings	ChenFull International Co., Ltd.
Co-Tech Development Corp.	ShineMore Technology Materials Co., Ltd.	Taitien Electronics Co., Ltd.	Advanced Power Electronics Co., Ltd.
Wah Hong Industrial Corp.	Progate Group Corporation	Info-Tek Corporation	Formosa Electronic Industries Inc.
AeroVision Avionics, Inc.	Acme Electronics Corporation	Walton Advanced Engineering Inc.	FeedBack Technology Corp.
Comtrend Corporation	Aurora Industries, Inc.	AV Tech Corporation	Chang Wah Electromaterials Inc.
E Ink Holdings Inc.	Chander Electronics Corp.	Control Technology Co., Ltd.	Ibase Technology Inc.
Ruby Tech Corporation	Koryo Electronics Co., Ltd.	Alpha Microelectronics Corp.	Topoint Technology Co., Ltd.
Sitronix Technology Corp.	Fluxtek International Corp.	Brinno Incorporated	Weida Hi-Tech Co., Ltd.
Neweb Information Co., Ltd.	Taisic Materials Corp.	Integrated Solutions Technology Inc.	Winstar Display Co., Ltd.
Igiant Optics Co., Ltd.	PSS Co., Ltd.	VSO Electronics Co., Ltd.	Grandsys Incorporation
Jiu Han System Technology Co., Ltd.	RFD Micro Electricity Co. Ltd.	Reallusion Inc.	Best Precision Industrial Co., Ltd.
E-Elements Technology Co., Ltd.	BTL Inc.	Power Master II Holdings. Co., Ltd.	Ever Ohms Technology Co., Ltd.
T-CONN Precision Corporation	Shihlin Electric & Engineering Corp.	MSScorps Co., Ltd.	ChenFull Precision Co., Ltd.
Qbic Technology Co., Ltd.	Fortune Electric Co., Ltd.	MetaEdge Corporation	SAULTECH Technology Co., Ltd.
M3 Technology Inc.	China Ecotek Corp.	VisEra Technologies Company Ltd.	Kinik Company
Advanced Energy Solution Holding Co., Ltd.	Bin Chuan Enterprise Co., Ltd.	Powerchip Semiconductor Manufacturing Corp.	VIA Labs, Inc.

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Technology

Entity name	Entity name	Entity name	Entity name
Syncmold Enterprise Corp.	Acer Synergy Tech Corp.	Tech-Top Engineering Co., Ltd.	Ampacs Corporation
Ju-Kao Engineering Co., Ltd.	Chime Ball Technology Co., Ltd.	Vactronics Technologies Inc.	MAYO Human Capital Inc.
Solid Year Co., Ltd.	Sensortek Technology Corp.	Asia Metal Industries, Inc.	Cica-Huntek Chemical Technology Taiwan Co.
JG Environmental Technology Co., Ltd	PADAUK Technology Co., Ltd.	Lintes Technology Co., Ltd.	Mars Semiconductor Corp.
FitTech Co., Ltd.	iCatch Technology, Inc.	Yankey Engineering Co., Ltd.	AlgoITek, Inc.
Keystone Microtech Co.	Hua Hsu Silicon Materials Co., Ltd.	ZillTek Technology Corp.	Innovision FlexTech Corporation
Ventec International Group Co., Ltd.	Trusval Technology Co., Ltd.	SynPower Co., Ltd.	Tian Zheng International Precision Machinery
Cystech Electronics Corp.	M31 Technology Corporation	International Integrated Systems, Inc.	Fulltech Fiber Glass Corp.
Taiwan Name Plate Co., Ltd.	Sun Max Tech Limited	Provision Information Co., Ltd.	Promate Solutions Corporation
Aplex Technology Inc.	Appro Photoelectron Inc.	Topview Optronics Corporation	JMC Electronics Co., Ltd.
Chang Wah Technology Co., Ltd.	SYNC Power Corp.	Brave C&H Supply Co., Ltd.	AP Memory Technology Corporation
GEM Services, Inc.	BASO Precision Optics, Ltd.	GoMax Electronics, Inc.	Chunghwa Precision Test Tech. Co., Ltd.
Nyquest Technology Co., Ltd.	ASolid Technology Co., Ltd.	Anji Technology Co., Ltd.	WFE Technology Corp.
U-MEDIA Communications, Inc.	Hycon Technology Corporation	TSEC Corporation	iBase Solution Co., Ltd.
Symtek Automation Asia Co., Ltd.	Tacbright Optronics Corporation	Arlitech Electronic Corp.	Easy Field Corporation

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Yield Microelectronics Corp.	Silergy Corp.	Voltronic Power Technology Corp.	Mutual-Tek Industries Co., Ltd.
Excellence Optoelectronics Inc.	LITE-On Technology Corp.	Superior Plating Technology Co., Ltd.	WUS Printed Circuit Co., Ltd.
Siliconware Precision Industries Co., Ltd.	YAGEO Corporation	Top Bright Holding Co., Ltd.	Elitegroup Computer Systems Co., Ltd.
Macronix International Co., Ltd.	Taiwan-Asia Semiconductor Corporation	Winbond Electronics Corporation	Accton Technology Corp.
Shun On Electronic Co., Ltd.	Chroma ATE Inc.	KYE Systems Corp.	Gold Circuit Electronics Ltd.
Lingsen Precision Industries, Ltd.	Taiwan Union Technology Corporation	VIA Technologies, Inc.	Everspring Industry Co., Ltd.
Biostar Microtech International Corp.	Sunplus Technology Co., Ltd.	Ichia Technologies, Inc.	Shuttle Inc.
Gigastorage Corporation	Wieson Technologies Co., Ltd.	CX Technology Corporation	AVerMedia Technologies, Inc.
Tyntek Corporation	Thinking Electronic Industrial Co., Ltd.	Top Union Electronics Corp.	Weltrend Semiconductor, Inc.
Greatek Electronics Inc.	Youngtek Electronics Corporation	Syscom Computer Engineering Co.	Phihong Technology Co., Ltd.
Gem Terminal Industry Co., Ltd.	Powertech Technology Inc.	Mirle Automation Corporation	Fortune Information Systems Corp.
Catcher Technology Co., Ltd.	Excel Cell Electronic Co., Ltd.	Walsin Technology Corporation	Waffer Technology Corporation
Pacific Image Electronics Co., Ltd.	Hauman Technologies Corp.	Systemex Corporation	ITEQ Corporation
Kinko Optical Co., Ltd.	Highlight Tech Corp.	Lumax International Corp., Ltd.	Global Brands Manufacture Ltd.
Promate Electronic Co., Ltd.	Prosperity Dielectrics Co., Ltd.	Welldone Company	Adlink Technology Inc.

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Technology, Media & Telecommunications

Technology

Entity name	Entity name	Entity name	Entity name
Cipherlab Co., Ltd	P-Two Industries Inc.	Career Technology (MFG.) Co., Ltd.	TUL Corporation
Azion Corporation	Sporton International Inc.	Dimension Computer Technology Co., Ltd.	LEATEC Fine Ceramics Co., Ltd.
Kenmec Mechanical Engineering Co., Ltd.	Simplo Technology Co., Ltd.	Key Ware Electronics Co., Ltd.	Dynacolor, Inc.
Sonix Technology Co., Ltd.	HannStar Board Corp.	TM Technology, Inc.	Loyalty Founder Enterprise Co., Ltd.
Mustang Industrial Corp.	First Hi-tec Enterprise Co., Ltd.	Dimerco Data System Corporation	Kenly Precision Industrial Co., Ltd.
Vanguard International Semiconductor Co.	Powerchip Investment Holding Corporation	Vate Technology Co., Ltd.	United Radiant Technology Corporation
Desiccant Technology Corporation	EISO Enterprise Co., Ltd.	JPP Holding Company Limited	ASPEED Technology Inc.
AMICCOM Electronics Corporation	Brogent Technologies Inc.	JSW Pacific Corporation	WiseChip Semiconductor Inc.
Eson Precision Ind. Co., Ltd.	Sunplus Innovation Technology Inc.	Ledlink Optics, Inc.	Eastech Holding Limited
Mercury Electronic Ind Co., Ltd.	KO JA (Cayman) Co., Ltd.	PenPower Technology Ltd.	LiteMax Electronics Inc.
LCY Technology Corp.	Asia Tech Image Inc.	Richwave Technology Corporation	Epileds Technologies, Inc.
Generalplus Technology Inc.	Sentelic Corporation	Chia Chang Co., Ltd.	Global Lighting Technologies Inc.
Tainergy Tech Co., Ltd.	UBright Optronics Corporation	STL Technology Co., Ltd.	Nuvoton Technology Corporation
PARPRO Corporation	Lemtech Holdings Co., Limited	New Era Electronics Co., Ltd.	GemTek Technology Co., Ltd.
Pancolour Ink Co., Ltd.	Fukuta Electric & Machinery Co., Ltd.	LNC Technology Co., Ltd.	Hong-Wei Electrical Industry & Co., Ltd.

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Entity name	Entity name	Entity name	Entity name
Chang Jia M&E Engineering Corp.	DIVA Laboratories, Ltd.	ASE Technology Holding Co., Ltd.	Ahoku Electronic Company
Wah Lee Industrial Corp.	Ji-Haw Industrial Co., Ltd.	Asia Optical Co., Inc.	Loop Telecommunication International, Inc.
Zero One Technology Co., Ltd.	Compucase Enterprise Co., Ltd.	AIC Inc.	Txc Corporation
Tripod Technology Corporation	Giga Solar Materials Corporation	Edimax Technology Co., Ltd.	EDOM Technology Co., Ltd.
U.D. Electronic Corp.	Promise Technology, Inc.	Leader Electronics Inc.	Taiwan Oasis Technology Co., Ltd.
Channel Well Technology Co., Ltd.	HLJ Technology Co., Ltd.	Gudeng Precision Industrial Co., Ltd.	Nichidenbo Corporation
Megawin Technology Co., Ltd.	Hi Sharp Electronics Co., Ltd.	Goldkey Technology Corporation	Ultra Chip, Inc.
Data Image Corporation	Ushine Photonics Corporation	Alltek Technology Corp.	Dynapack International Technology Corporation
Eris Technology Corp.	Aethertek Technology Co., Ltd	TPK Holding Co., Ltd.	ABC Taiwan Electronics Corp.
Microtips Technology Inc.	Integrated Service Technology Inc.	AVer Information Inc.	Bestec Power Electronics Co., Ltd.
Silitech Technology Corporation	Casing Macron Technology Co., Ltd.	Laster Tech Co., Ltd.	Sunnic Technology & Merchandise Inc.
Optivision Technology Inc.	XinTec Inc.	Shin Zu Shing Co., Ltd.	Neotec Semiconductor Ltd.
Wholetech System Hitech Limited	Jenajaan Quartek Corporation	Array Inc.	Alchip Technologies, Limited
ANT Precision Industry Co., Ltd.	Tai Twun Enterprise Co., Ltd.	Unique Opto-Electronics Co., Ltd.	Global Unichip Corp.
Niching Industrial Corp.	Taimide Tech. Inc.	C-Tech United Corp.	Forcecon Technology Co., Ltd.

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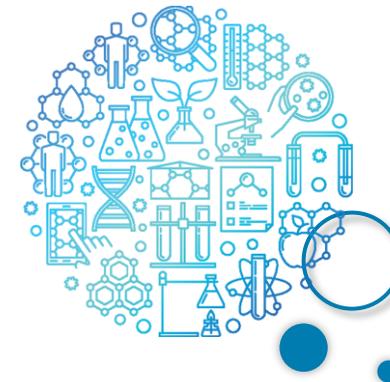


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Entity name	Entity name	Entity name	Entity name
Solteam Incorporation	Eclat Forever Machinery Co., Ltd.	Cyber Power Systems, Inc.	Usun Technology Co., Ltd.
TSC Auto ID Technology Co., Ltd.	Coxon Precise Industrial Co., Ltd.	Paragon Technologies Co., Ltd.	Alltop Technology Co., Ltd.
Macroblock, Inc.	Answer Technology Co., Ltd.	eMemory Technology Inc.	Silicon Optronics, Inc.
Formosa Sumco Technology Corporation	Favite, Inc.	Logah Technology Corp.	FocalTech Systems Co., Ltd.
Leadtrend Technology Corporation	Copartner Technology Corporation	FineArt Technology Co., Ltd.	ETREND Hightech Corp.
UVAT Technology Co., Ltd.	Sciencetech Corporation	Materials Analysis Technology Inc.	



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Telecommunications, Media & Entertainment

Entity name	Entity name	Entity name	Entity name
ELTA Technology Co., Ltd.	Chinese Television System Corp.	Taiwan Television Enterprise Co., Ltd.	SHINE TREND International Multimedia Technolo
B'in Live Co., Ltd.	Bosssdom Digiinnovation Co., Ltd.	YOOSONN Entertainment Co., Ltd.	Nan Tian CATV Corp.
Globalview CATV Co., Ltd.	Chuan Lien Cable Television Co., Ltd.	Yeong Jia Leh Cable TV Co., Ltd.	Suncrown CATV Co., Ltd.
Hsin Yeong An Cable TV Co., Ltd.	Peikang Cable TV Co., Ltd.	Hsinpingtao Cable TV Co., Ltd.	San Da Cable TV Co., Ltd.
Gang Du Cable TV Co., Ltd.	Da-Tun Cable TV Co., Ltd.	Top Light Communications Co., Ltd.	FengMeng Cable TV Co., Ltd.
Shin Ho Cable TV Co., Ltd.	Liguan Cable TV Co., Ltd.	Wonderful CATV Co., Ltd.	Dah-An-Wen-Shan CATV Co., Ltd.
Wonderful CATV Co., Ltd.	Dah-An-Wen-Shan CATV Co., Ltd.	Ta Yang Cable Television Co., Ltd.	North Taoyuan Cable TV Co., Ltd.
Kuan Sheng CATV Co., Ltd.	Nan Taoyuan Cable TV Co., Ltd.	Ta Yang Cable Television Co., Ltd.	North Taoyuan Cable TV Co., Ltd.
Yang Ming Shan CATV Co., Ltd.	Ching Lian Cable TV Co., Ltd.	Phoenix Cable TV Co., Ltd.	Gaho Cable TV Co., Ltd.
HsinTaipei Cable TV Co., Ltd.	New Visual Wave Cable Communications Co., Ltd	Mangrove Cable TV Co., Ltd.	Hsin Tang Cheng Cable Co., Ltd.
Telefirst Cable Communication Co., Ltd.	Prosperity CATV Corp.	ChingPingTao CATV Co., Ltd.	Hsinchu Chentao CATV Co., Ltd.
Sky Digital Convergence Service Co., Ltd.	Ping Nan CATV Co., Ltd.	Everlasting Cable TV Co., Ltd.	Chi Yuan Cable TV Inc, Ltd.
CNT CATV Co., Ltd.	Chun Chien Cable TV Co., Ltd.	Chia-Lien Cable TV Corp.	Taiwan Optical Platform Co., Ltd.
Union Cable TV Co., Ltd.	China Times Publishing Comp.	Kuang Hong Arts Management Incorporation	Taiwan Taomee Co., Ltd.
Soft-World International Corporation	Cayenne Entertainment Technology Co., Ltd.	MacroWell OMG Digital Entertainment Co., Ltd.	UserJoy Technology Co., Ltd.

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Entity name	Entity name	Entity name	Entity name
International Games System Co., Ltd.	Wayi International Digital Entertainment Co.	Chinese Gamer International Corporation	Jorjin Technologies Inc.
HTC Corporation	Tai Tung Communication Co., Ltd.	Axcen Photonics Corporation	EZconn Corporation
Connection Technology Systems Inc.	Coretek Opto Corporation	Elite Advanced Laser Corporation	Bryton Inc.
Alltek Marine Electronics Corp.	Kingwaytek Technology Co., Ltd.	Globalsat Worldcom Corporation	KuoBrothers Corp.
GOMAJI Corp., LTD	momo.com Inc.	eLand Information Co., Ltd	91APP, Inc.
Walkgame Corporation	Chief Telecom Inc.	Far EastTone Telecommunications Co., Ltd.	Taiwan Mobile Co., Ltd.
Chunghwa Telecom Co., Ltd	AMPAK Technology, Inc.	Radiation Technology, Inc.	Securitag Assembly Group Co., Ltd.
AzureWave Technologies, Inc.	Universal Microwave Technology, Inc.	Wha Yu Industrial Co., Ltd.	Basecom Telecommunication Co., Ltd.
Taiwan Intelligent Fiber Optic Network Co., Ltd.	Green World FinTech Service Co., Ltd.	O'Pay Electronic Payment Co., Ltd.	Jkopay Co., Ltd.
ezPay Co., Ltd.	iPASS Corporation		



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Disclosure in accordance with Article 2. (f) of the Principles for Preparation of Transparency Reports by Audit Firms

- The most recent year of firm-level audit quality indicators is disclosed for the year ending 31 May 2023. The period of disclosure is based on the financial year of Deloitte & Touche (Deloitte Taiwan).

➤ FY23: 2022/6/1- 2023/5/31

Dimension - Profession

AQI	Content																				
Audit Experience	<ul style="list-style-type: none"> Firm Level <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Item</th> <th>FY23</th> </tr> </thead> <tbody> <tr> <td>Audit Experience of Partners</td> <td style="text-align: center;">11.2yrs</td> </tr> <tr> <td>Audit Experience of EQC Reviewers</td> <td style="text-align: center;">11.4yrs</td> </tr> <tr> <td>Audit Experience of Managers or above Title (excl. Partner)</td> <td style="text-align: center;">12.0yrs</td> </tr> </tbody> </table> <p style="margin-left: 20px;">Note: Audit experience of a partner is the accumulated service years as a partner in audit service sector; audit experience of a manager or above title (excl. partners) is the accumulated years as an auditor in audit service sector.</p> Brief on firm's hierarchy of job titles and the corresponding years of service. <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Position</th> <th>Years with Deloitte</th> </tr> </thead> <tbody> <tr> <td>Staff</td> <td style="text-align: center;">1-2 years</td> </tr> <tr> <td>Senior</td> <td style="text-align: center;">3 years and above</td> </tr> <tr> <td>Manager</td> <td style="text-align: center;">6 years and above</td> </tr> <tr> <td>Senior Manager</td> <td style="text-align: center;">10 years and above</td> </tr> <tr> <td>Partner</td> <td style="text-align: center;">13 years and above</td> </tr> </tbody> </table> 	Item	FY23	Audit Experience of Partners	11.2yrs	Audit Experience of EQC Reviewers	11.4yrs	Audit Experience of Managers or above Title (excl. Partner)	12.0yrs	Position	Years with Deloitte	Staff	1-2 years	Senior	3 years and above	Manager	6 years and above	Senior Manager	10 years and above	Partner	13 years and above
Item	FY23																				
Audit Experience of Partners	11.2yrs																				
Audit Experience of EQC Reviewers	11.4yrs																				
Audit Experience of Managers or above Title (excl. Partner)	12.0yrs																				
Position	Years with Deloitte																				
Staff	1-2 years																				
Senior	3 years and above																				
Manager	6 years and above																				
Senior Manager	10 years and above																				
Partner	13 years and above																				

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Dimension - Profession

AQI	Content							
Training Hours	<ul style="list-style-type: none"> Firm Level 	<table border="1"> <thead> <tr> <th>Item</th> <th>FY23</th> </tr> </thead> <tbody> <tr> <td>Training Hours of Partners</td> <td>125.8 hrs</td> </tr> <tr> <td>Training Hours of Managers or above Titles (excl. Partners)</td> <td>101.7 hrs</td> </tr> </tbody> </table>	Item	FY23	Training Hours of Partners	125.8 hrs	Training Hours of Managers or above Titles (excl. Partners)	101.7 hrs
		Item	FY23					
		Training Hours of Partners	125.8 hrs					
		Training Hours of Managers or above Titles (excl. Partners)	101.7 hrs					
Attrition Rate	<ul style="list-style-type: none"> Firm Level 	<table border="1"> <thead> <tr> <th>Item</th> <th>FY23</th> </tr> </thead> <tbody> <tr> <td>Attrition Rate of Managers or above Titles (excl. Partners)</td> <td>7.9%</td> </tr> </tbody> </table>	Item	FY23	Attrition Rate of Managers or above Titles (excl. Partners)	7.9%		
		Item	FY23					
Attrition Rate of Managers or above Titles (excl. Partners)	7.9%							
Professional Support	<ul style="list-style-type: none"> Firm Level 	<table border="1"> <thead> <tr> <th>Item</th> <th>FY23</th> </tr> </thead> <tbody> <tr> <td>No. of Experts to Support Audit Service Section (%)</td> <td>5.3%</td> </tr> <tr> <td>The Devoted Hours of Experts for Listed Companies (%)</td> <td>7.1%</td> </tr> </tbody> </table>	Item	FY23	No. of Experts to Support Audit Service Section (%)	5.3%	The Devoted Hours of Experts for Listed Companies (%)	7.1%
		Item	FY23					
		No. of Experts to Support Audit Service Section (%)	5.3%					
The Devoted Hours of Experts for Listed Companies (%)	7.1%							
<p>Note: Specialists include CAAT specialists and financial appraisers but not partners and auditors.</p>								

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AQI	Content						
Workload	<ul style="list-style-type: none"> Firm Level <table border="1"> <thead> <tr> <th>Item</th> <th>FY23</th> </tr> </thead> <tbody> <tr> <td>No. of PIEs Audited by Partner as EP</td> <td>7.0</td> </tr> <tr> <td>% of Devoted Time per Partner</td> <td>65.3%</td> </tr> </tbody> </table> <p>Note: % of devoted time is total hours devoted to audit and review of PIEs and non- PIEs by a partner as EP, CP and EQC reviewer over available working time per year.</p> 	Item	FY23	No. of PIEs Audited by Partner as EP	7.0	% of Devoted Time per Partner	65.3%
Item	FY23						
No. of PIEs Audited by Partner as EP	7.0						
% of Devoted Time per Partner	65.3%						
EQCR	<ul style="list-style-type: none"> Firm Level <table border="1"> <thead> <tr> <th>Item</th> <th>2022 audit</th> </tr> </thead> <tbody> <tr> <td>EQCR Hours (%)</td> <td>1.43%</td> </tr> </tbody> </table> <p>Brief on requirement for EQC reviewers such as education or experience. The internal requirement to be accredited as an EQR are listed below:</p> <ol style="list-style-type: none"> Independence and objectivity <ul style="list-style-type: none"> The Engagement Quality Reviewer, and any persons assisting him or her, should be independent of the entity, perform the engagement quality review with integrity, and maintain their objectivity in performing the review. To maintain objectivity, the Engagement Quality Reviewer and any person assisting him or her should not make decisions on behalf of the Engagement Team or assume any of the responsibilities of the Engagement Team. The Partner who served as the Audit Engagement Partner during either of the two preceding audits (regardless of whether the Partner served less than seven years) should not become the Engagement Quality Reviewer until such Partner has completed a two-year time-out period. In addition, Engagement Quality Reviewer must also comply with the Firm's rotation regulations. 	Item	2022 audit	EQCR Hours (%)	1.43%		
Item	2022 audit						
EQCR Hours (%)	1.43%						

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AQI	Content
EQCR	<p>Brief on requirement for EQC reviewers such as education or experience.</p> <ol style="list-style-type: none">2. Knowledge and Experience<ul style="list-style-type: none">• Engagement Quality Review should be performed by a Partner or a Manager who has the appropriate competence (e.g., experience and knowledge about applicable accounting and auditing standards and regulations). Appropriate experience and knowledge include experience and knowledge of the entity’s industry, economic environment, the applicable financial reporting framework, auditing standards, relevant professional standards and local laws and regulations.• The Member Firm should not permit any individual to act as an Engagement Quality Reviewer and any person assisting him or her unless the individual has completed Engagement Quality Reviewer training.3. No receipt of a grading of “non-Compliant” on any engagement in the Member Firm Practice Reviews or an External Inspection in the past two years.

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AQI	Content						
Quality Supporting Capacity	<ul style="list-style-type: none"> Firm Level <table border="1"> <thead> <tr> <th>Item</th> <th>2022 audit</th> </tr> </thead> <tbody> <tr> <td>No. of Full Time Equivalent (FTE) Quality Controllers</td> <td>94</td> </tr> <tr> <td>FTE Quality Controllers (%)</td> <td>4.2%</td> </tr> </tbody> </table> <p>Note: Quality controllers include those engaging in risk management or audit quality control functions such as monitoring, accounting and auditing consulting and training while not include general administrative staff.</p> <p>Brief on firm’s quality review conducted before and after issuing audit reports except for EQCR:</p> <ol style="list-style-type: none"> Monitoring program of specific engagements <p>Following the engagement acceptance and continuance procedure performed, the firm will periodically review the engagement’s financial and non-financial information and have discussions with the engagement partner. Engagements meeting the following criteria are subject to Firm monitoring program:</p> <ul style="list-style-type: none"> Operates in a volatile or complex industry Significant issues raise attention Significant adverse media/publicity reported about the management and those charged with governance Issues identified by the EP, AABL, AARL, or RRL. <p>One or more following monitoring procedures will be performed to the engagements in the Firm monitoring program. Monitoring procedures are dependent on the nature and issues of the engagements:</p> <ul style="list-style-type: none"> Periodically follow up the status of the issues raised Plan and perform appropriate procedures to address the issues raised Review the appropriateness of presentation and disclosure in the financial statement (If applicable) A meeting to be held by the engagement partner to report the status of issues and the conclusions of procedures performed to NPPD, AABL, and RRL as needed. 	Item	2022 audit	No. of Full Time Equivalent (FTE) Quality Controllers	94	FTE Quality Controllers (%)	4.2%
Item	2022 audit						
No. of Full Time Equivalent (FTE) Quality Controllers	94						
FTE Quality Controllers (%)	4.2%						

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<p>Quality Supporting Capacity</p>	<p>Brief on firm’s quality review conducted before and after issuing audit reports except for EQCR:</p> <ol style="list-style-type: none"> 2. Monitoring of in-process engagements <p>Continuous audit quality monitoring by Deloitte Taiwan involves the proactive identification of audit issues on in-process engagements in order to drive timely solutions and real time corrective actions. This is achieved through the following suite of activities:</p> <ul style="list-style-type: none"> • A program of subject matter specific “health checks” to assist Deloitte Taiwan’s audit quality leader in assessing progress and identifying potential issues on in-process engagements. • Inspections of in-process engagements which allows Deloitte Taiwan to proactively identify and remediate any quality issues throughout the audit. • Results of monitoring of in-process engagements are evaluated overall to determine whether additional communication and support is needed for audit engagement teams with respect to adherence to the audit methodology or updates thereto. 3. Inspections of completed engagements <p>Key components of inspections of completed engagements include:</p> <ul style="list-style-type: none"> • Risk-based engagement selection and consideration of all major industries served by Deloitte Taiwan. • Mandatory moderation panel to drive consistency in findings and engagement ratings. • Network monitoring with external partners and deputies, independent of Deloitte Taiwan, who drive global consistency by providing input and sharing best practices for monitoring programs. • Identifying appropriate resources (from within Deloitte Taiwan as well as from other Deloitte geographies) with the right experience and industry knowledge, including establishing central review teams.

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AQI	Content									
External Inspection Results & Enforcement	○ Firm Level	<table border="1"> <thead> <tr> <th>Inspection Results by FSC</th> <th>The most recent inspection result</th> </tr> </thead> <tbody> <tr> <td></td> <td>2020</td> </tr> <tr> <td>No. of Deficiencies in QC</td> <td>4</td> </tr> <tr> <td>No. of Deficiencies per Engagement</td> <td>0.3 (3/9)</td> </tr> </tbody> </table>	Inspection Results by FSC	The most recent inspection result		2020	No. of Deficiencies in QC	4	No. of Deficiencies per Engagement	0.3 (3/9)
		Inspection Results by FSC	The most recent inspection result							
			2020							
		No. of Deficiencies in QC	4							
		No. of Deficiencies per Engagement	0.3 (3/9)							
		<table border="1"> <thead> <tr> <th>Inspection Results by PCAOB</th> <th>The most recent inspection result</th> </tr> </thead> <tbody> <tr> <td></td> <td>2021</td> </tr> <tr> <td>No. of Deficiencies per Engagement</td> <td>0 (0/3)</td> </tr> </tbody> </table>	Inspection Results by PCAOB	The most recent inspection result		2021	No. of Deficiencies per Engagement	0 (0/3)		
Inspection Results by PCAOB	The most recent inspection result									
	2021									
No. of Deficiencies per Engagement	0 (0/3)									
Number of Official Improvement Letters Issued by Authority	○ Firm Level	<table border="1"> <thead> <tr> <th>No. of OILs from Authority to Firm per Engagement</th> <th>FY23</th> </tr> </thead> <tbody> <tr> <td>Firm</td> <td>1.0%</td> </tr> </tbody> </table>	No. of OILs from Authority to Firm per Engagement	FY23	Firm	1.0%				
		No. of OILs from Authority to Firm per Engagement	FY23							
Firm	1.0%									

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