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勤業眾信

2024 Transparency Report

Deloitte & Touche

September 2024

MAKING AN IMPACT THAT MATTERS since 1845

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A Message from Our Chief Executive Officer[1]

Diligent professionals, public trust

Our Audit & Assurance service is based on the expectation and trust from the public, while complying with regulatory supervision and governance of the capital market. Deloitte Taiwan professionals are fully committed to conducting its business with high integrity and ethical standards, and with delivering quality professional services at its core and public service in mind. Our unwavering commitments to quality are achieved through continuous improvement, culture of pursuit in excellence, investment in talent training and development, digitization, process optimization, and internal quality management systems.

Parallel digitization and sustainability transformation

In the era of digitization and globalization, many enterprises are using digital technology to improve their operational performance. Meanwhile, these enterprises are faced with challenges in climate change and environmental issues. Sustainability and non-financial data disclosure have become a focus of attention by external regulators, investors, and stakeholders. Consequently, the concurrent focus on digitization and sustainability transformation have become one of the most important topics today.

To deliver superior audit and assurance services, we have been empowering our audit process through innovation and transformation for many years; including combining digital technology and professional expertise into the core of how we audit, focusing on specific risks and abnormalities, optimizing existing audit procedures, and deploying cloud-based audit platforms, such as Deloitte Omnia and Deloitte Levvia, to implement a consistent world-wide audit methodology – The Deloitte Way. In addition, we are expanding the scale of our local delivery center to support administrative and routine tasks, such as data organization and confirmation processing. Furthermore, we are increasing investment in the development of GenAI to improve operational efficiency and service quality on our audit and assurance services while maintaining safe and sound practice and ensuring compliance.

Sustainability of an enterprise depends on its sound corporate governance, implementation of its internal control and related systems, and the ability to demonstrate long-term resilience and delivering lasting value through increased transparency in its underlying sustainability data. Deloitte Taiwan is committed to providing a comprehensive and integrated service to support enterprises in facing their sustainability challenges. With attracting more talents and upscaling the technical knowledge and capabilities of existing professionals, combined with the application of digital and innovative technology in the area of Environmental, Social, and Governance (ESG), we are able to assist our clients in transforming their enterprises into successful sustainable businesses.

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[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 7 or About the network (deloitte.com).

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A Message from Our Chief Executive Officer

Talent development

As the most important asset, our people is key to delivering high quality services to clients. Even with the increased trend in the utilization of GenAI in professional services, our people remain as the core in professional judgment and decision-making. Setting the right strategy and investment in talent development has always been our focus and priority. In addition to our competitive compensation arrangement and a higher bonus reward for obtaining a certified public accountant (CPA) license, Deloitte Taiwan continues to invest in our people in many ways. This includes providing a comprehensive professional development plan, enhanced internal transfer mechanism, and participation in overseas secondment programs; all of which is to allow our professionals a diversified experience and/or an international platform to unleash their potential. Also, we are committed to building a friendly and inclusive working environment that continues to promote shared values of diversity and inclusion, and to provide the flexibility and autonomy of working hours and locations; with the aim to enable our people to feel a sense of self-fulfillment, and to grow with the firm and recognize the firm as their preferred choice of employer.

Transparency report

Deloitte Taiwan has released its Transparency Report in accordance with the Principles for Preparation of Transparency Reports by Audit Firms, issued by the Financial Supervisory Commission (FSC) since 2023. The 2024 Transparency Report has disclosed information related to the firm's operation, governance, and compliance assessment of internal control, audit quality indicators, and financial and operational information for the year ended 31 May 2024. The Report fully demonstrates the firm's effort and commitment to delivering high quality professional service based on its stable internal quality management systems and resilience and flexibility to strategies during this rapid technological advancement and overall changing times.

Deloitte Taiwan, CEO

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Deloitte Taiwan: legal structure and ownership

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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 and a member firm of DTTL. Members of Deloitte AP and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

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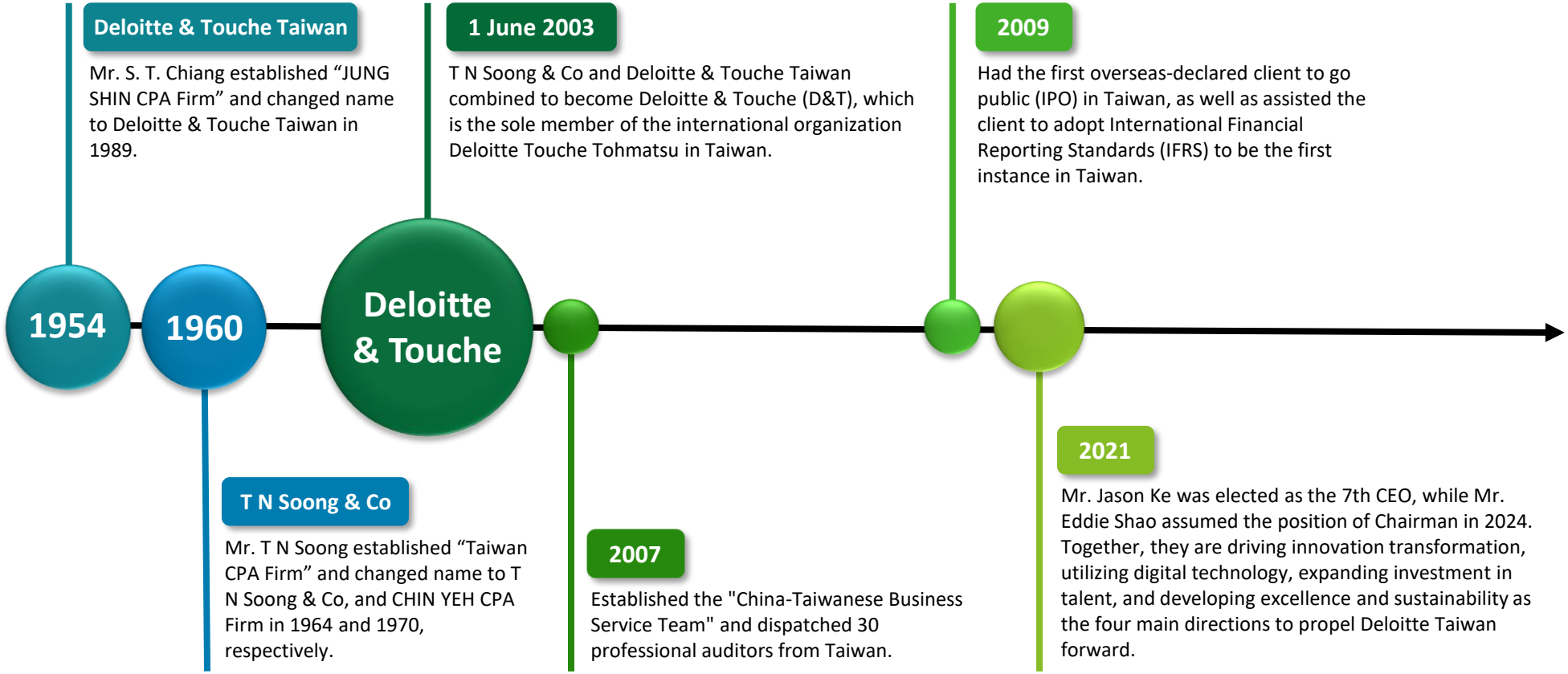
Milestone: History of Deloitte & Touche[2]



[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.

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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 2024, Deloitte Taiwan has a total of 167 practicing partners, along with about 3,600 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 provides 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.

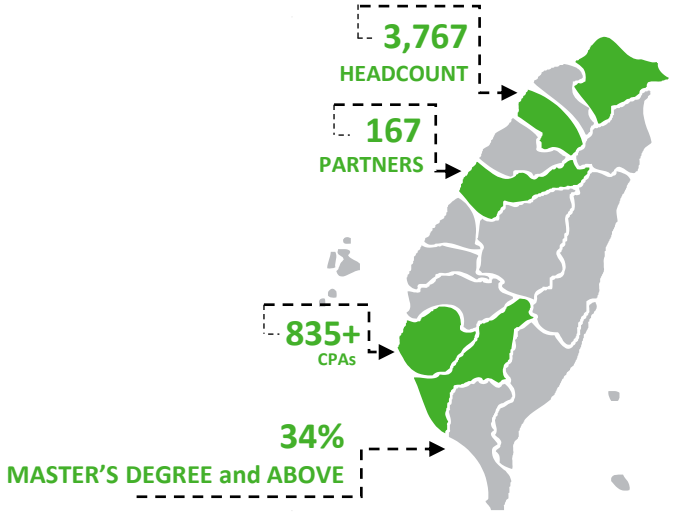

Table 1-1：Employee Education Statistics Table

Education / Category	Doctor (PhD)	Master	Bachelor	College Degree	High School	Total
Partner (Certified Public Accountant)	1	119	47	-	-	167
Managing Director	1	26	11	-	-	38
Professional	9	1,276	2,258	18	1	3,562
Administration	-	121	436	44	25	626
Other employee	-	63	239	2	5	309
Total	11	1,605	2,991	64	31	4,702

(As of 31 May 2024)

Table 1-2：Table of Employees Holding Professional Licenses

License	Number of Holders
R.O.C. Certified Public Accountant	690
Foreign Certified Public Accountant	145
Domestic Attorney license	30
Certified Internal Auditor	39
Foreign Certified Internal Auditor	9

(As of 31 May 2024)

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Network description

The Deloitte network

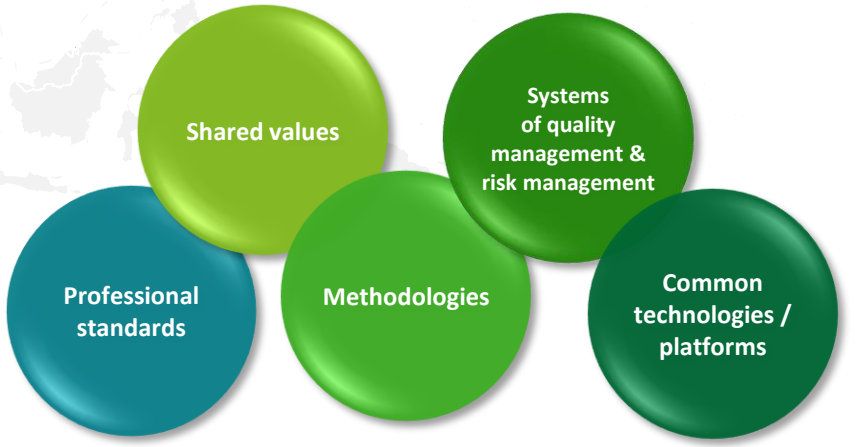
The Deloitte network (also known as the Deloitte organization) is DTTL, a globally connected network of DTTL member firms and their respective related entities operating in more than 150 countries and territories across the world. These separate and independent member firms operate under a common brand. Please visit 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.

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 respective related entities and establishes 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 services to clients and does not direct, manage, or control any member firm or any of their respective related entities.

"Deloitte" is the brand under which approximately 460,000 dedicated professionals and practitioners in independent member firms (or their respective related entities) throughout the world collaborate to provide audit and assurance, consulting, financial advisory, risk advisory, tax, and related services to select clients. These member 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 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 audit and assurance clients under the rules and regulations applicable to audit firms. DTTL, and each DTTL member firm and each of its related entities, are legally separate and independent, cannot obligate or bind any other, and are liable only for their own acts and omissions, and not those of any 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.



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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.

Eddie Shao
Chairperson

Jason Ke
CEO

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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, Consulting, Strategy, Risk &Transactions, Technology & Transformation), 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 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 quality and risk initiatives emanate.

The following are the key management members of 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 quality

Deloitte's commitment to 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 and assurance 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 aims to go beyond the expected to set the standard of excellence for the profession. In keeping with that objective, our commitment to quality is unequivocal.

Deloitte Global leadership

The Deloitte Global Audit & Assurance Executive, which includes the Audit & Assurance Business Leaders from the larger member firms is led by Jean-Marc Mickeler, the Deloitte Global Audit & Assurance Business Leader. His responsibilities include working with the member firms to define and drive the 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.

The company we keep

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

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. Our audit and assurance portfolio risk appetite statement serves as the foundation for the company we 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.

Deloitte's Shared Values

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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, 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 is 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 innovation and resources as well as the sharing of leading practices across geographies, driving standardization and consistency across the audit and assurance business and contributing to our collective aspirations of continuous improvement in quality.

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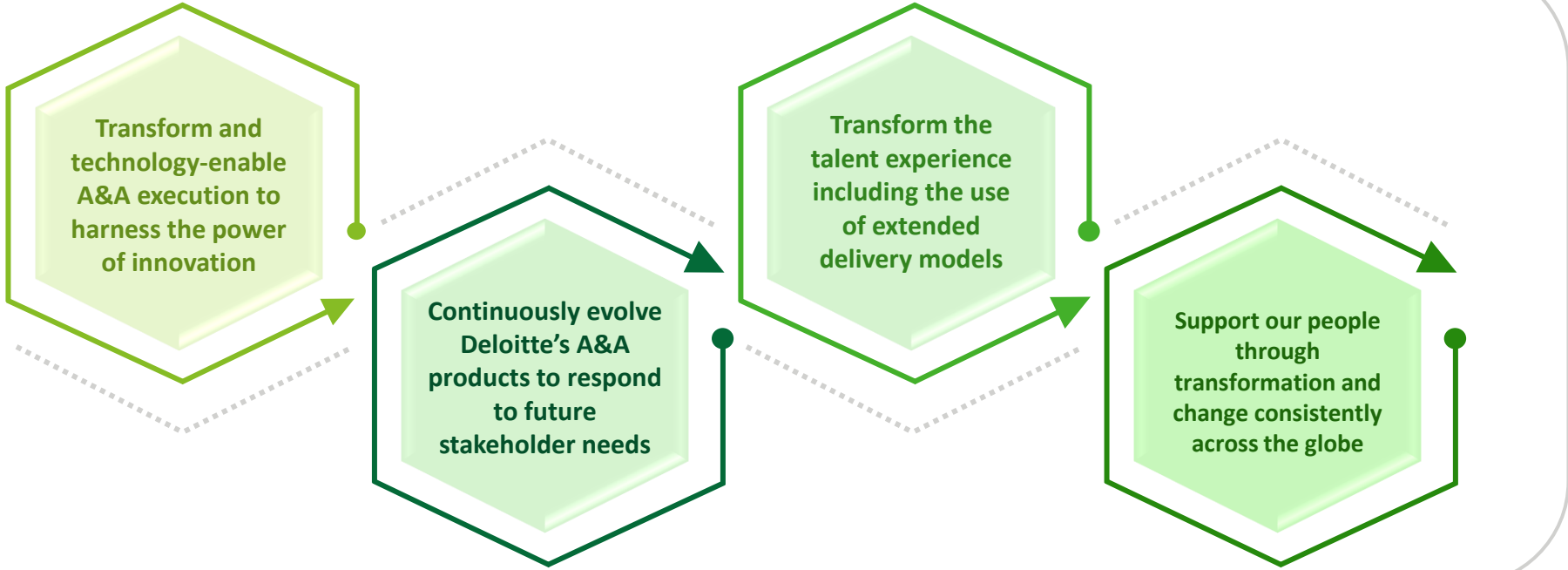
Our people's commitment to integrity, to serve the public interest, and to deliver high-quality assurance over the areas that matter most to our stakeholders is at the core of everything we do.

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 goes beyond expectations.

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.

The Audit & Assurance transformation and change strategy is focused on the following outcomes:



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Delivering excellence through process, people, and technology transformation[3]

With The Deloitte Way, Deloitte is bringing standardization, consistency, and efficiency to drive quality into the core of how our engagements 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 services we deliver while also creating a richer talent experience for our people and clients.

Innovation and technology enablement are an expectation in today's fast-changing world, and this expectation holds true for the profession as well. Today's complex business environment requires that the audit and assurance we deliver is dynamic, multidimensional, and insightful. There is a demand for real-time, relevant information, and we are evolving our audit and assurance services as Deloitte clients innovate their businesses and processes. Leveraging evolving technology and data, Deloitte delivers deeper insights to create more consistent and transparent audit and assurance for our stakeholders.

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 engagements of all sizes and levels of complexity. Deloitte Omnia is our cloud-based, end-to-end delivery platform for large and complex engagements, while Deloitte Levvia delivers a streamlined, right-sized digital experience for low risk, less complex entities. Ongoing enhancement and global deployment of both platforms are well underway and will continue as we embed further innovation for a differentiated client and auditor experience.

Deloitte OMNIA

Deloitte. | Levvia

Global Impact Report | Audit innovation | Audit & Assurance : The Deloitte Way

[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.

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Deloitte A&A's GenAI strategy

Deloitte A&A is continuing to invest in artificial intelligence innovation, and we have already made significant progress on transforming the delivery of our work with our innovative technologies, Deloitte Omnia and Deloitte Levvia. We are focused on ethical and responsible use of GenAI for both clients and our people:

- Within the entities we audit, we are evaluating the impact of AI implementation on financial reporting and other disclosures, as well as the entity's assessment and response to AI-related risks (including related internal controls). We expect that companies will begin to adopt and incorporate AI into their business processes, and we will be ready to consider any relevant implications to the financial reporting processes.
- We are assessing how we can use Gen AI in our audits and remain focused on harnessing the power of cognitive technologies within our Deloitte Omnia and Deloitte Levvia platforms. Going forward, we believe Gen AI will further support our auditors in delivering high quality audits including supporting further risk-sensing, identification of potential issues, and automation of certain processes. Professional skepticism and the skill set that we rely on as auditors today will however continue to be critical to responsible use and evaluation of AI, specifically Gen AI.
- Finally, we are investing heavily in learning and development for Deloitte A&A practitioners and professionals, training them on the impact of Gen AI, its risks, limitations, and expectations about how to use Gen AI effectively on their engagements.

Sustainability reporting[4]

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 environmental, social, and governance (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's audit approach is designed to promote consistent and appropriate consideration of climate related risks and opportunities that enable a deeper understanding of potential impacts of climate change on the financial statements to enable evaluation and well documented conclusions. We continue to emphasize this with our people through learnings, guidance, and other resources.

[4]For more information about Deloitte's alignment with sustainability reporting, please refer to Deloitte Global Impact Report.

Global Impact Report

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The evolution from traditional financial reporting to broader corporate reporting is happening at pace, with significant standard-setting activity driving companies to ready themselves for new or enhanced disclosure requirements. The IFRS Sustainability Disclosure Standards published by the International Sustainability Standards Board (ISSB) create a global baseline for sustainability reporting. Other jurisdictions have passed their own corporate reporting requirements, notably the EU's Corporate Sustainability Reporting Directive (CSRD), which mandates reporting in accordance with European Sustainability Reporting Standards (ESRS) and has significant extraterritorial reach, and the US SEC's climate disclosure rule, which requires registrants to disclose climate related risks. Deloitte is a strong advocate for enhanced sustainability reporting and recognizes the important role we play in raising awareness of these new requirements through active stakeholder engagement.

Corporate reporting standards and regulatory requirements are intended to drive better connectivity between financial and non-financial reporting and to help users of corporate disclosures better understand and compare information about entities. To be effective, these standards need to enable corporate reporting that is comparable, based on a global baseline, and supplemented by local considerations where warranted. Given the comprehensive nature of certain sustainability reporting requirements and the pace at which it has been developed, further guidance and interpretation is needed in the marketplace to support both preparers and users of the information. As these standards are brought into regulation around the world, so too are the associated enforcement, monitoring, governance and controls, assurance, and training mechanisms. It is critical that the entire sustainability reporting ecosystem—including standard-setters, policy makers, and regulators—work together to limit fragmentation in support of consistent, comparable disclosures.

The developments in standard-setting and rulemaking 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. 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.

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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 stakeholders' 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 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 continue to support reduced standard and regulatory fragmentation and look forward to greater market confidence as consistency in standards is realized globally.

Assurance

With the heightened focus and scrutiny of ESG reporting also comes the need for confidence over the quality of disclosures in the form of independent assurance. Assurance over sustainability reporting is increasingly becoming mandatory, as demonstrated by the corporate reporting regulations passed in the European Union that require limited assurance with an expectation to move to reasonable assurance in future years.

The growing demand for sustainability assurance highlights the importance of professional standards that enable consistent, high-quality execution globally. Deloitte is supportive of the IAASB's work to develop a global sustainability assurance standard, ISSA 5000, i.e., as a global baseline for sustainability assurance. Widespread adoption of ISSA 5000 is critical to avoid the undue complexity and cost associated with fragmented assurance standards.

Deloitte is well positioned to deliver high quality assurance on ESG information. As auditors, we uphold the core tenants of integrity, credibility, and objectivity and abide by professional requirements regarding competence, independence, and systems of quality management. Our audit work and related systems are 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 addresses both voluntary ESG reporting and mandatory reporting requirements:

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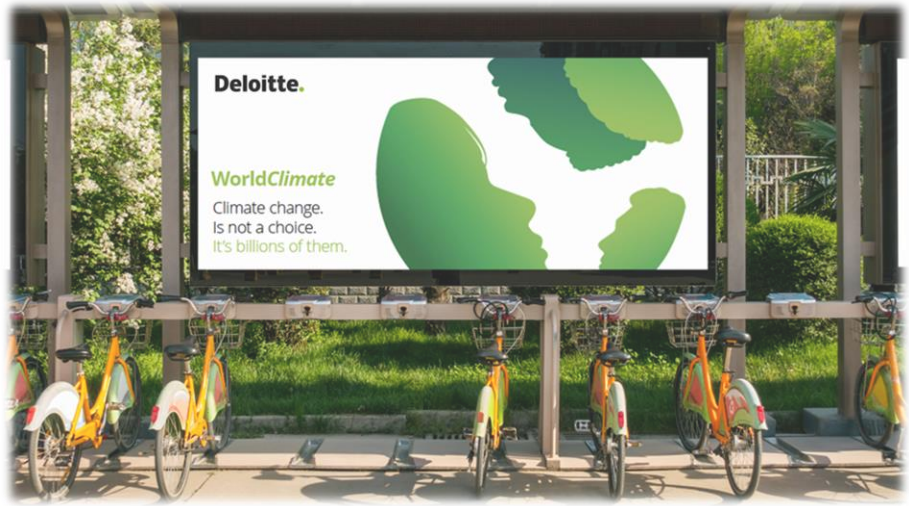
- Developing and enhancing guidance for performing ESG assurance through Deloitte's global sustainability assurance methodology, which includes supplemental guidance for specific sustainability reporting standards and frameworks.
- Building capacity through global and localized learning focused on ESG.
- Developing and starting to deploy technology-enabled solutions, such as a tool to evaluate a company's sustainability disclosures against common ESG standards.
- 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 (IAASB), and the International Ethics Standards Board for Accountants (IESBA).
- Actively participating in various global platforms such as the World Economic Forum and the 2023 UN Climate Change Conference (COP28).

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 Agreement [5], Deloitte is committed to WorldClimate, a strategy to drive responsible climate choices within the Deloitte network and beyond.
Refer to the upcoming issuance of the 2024 Deloitte Global Impact Report for the complete report on this important initiative.



Paris Agreement | WorldClimate

[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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Multidisciplinary Model (MDM)

Deloitte's MDM brings the breadth and depth of services across Deloitte's businesses, connecting many different disciplines to provide expertise and broad perspective. The MDM is a core strength of Deloitte and will remain the foundation of our strategy. Our current strategy and business model have a positive impact on quality.

Specifically, the scope of corporate reporting is expanding and transforming considerably every day with the emerging voluntary and mandatory disclosure requirements around ESG, cyber, AI, data privacy, and more. Deloitte prides itself on having a deep bench of independent specialists who can be deployed around the world on audit and assurance engagements to provide subject matter expertise and new, insightful perspectives.
Other 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 audit and assurance services.
- he breadth of the MDM creates richer career paths and mobility for our people making the business attractive to candidates who may not want to limit their career options to providing audit and assurance services only.
- The global 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, cross-border 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.

While we are always evaluating ways to improve Deloitte's ability to deliver on our public interest mandate, we remain confident that Deloitte's MDM and our shared purpose and values make us well-positioned to navigate future challenges while continuing to lead with quality.

Deloitte recently embarked on a thoughtful process to modernize and simplify Deloitte's storefront and go-to market strategy. Regarding Audit & Assurance, we are confident this modernized storefront will further enhance the quality of the engagements we deliver, align core skillsets and capabilities, and provide vibrant career paths for our people.

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Professional development and performance management

Deloitte's culture of excellence and the design of learning programs place people at the forefront[6] . 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 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. We support and empower our people to achieve their full potential by valuing and demonstrating diversity, equity, inclusion, and wellbeing.

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

Audit & Assurance People page

[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 delivery is changing the experience for practitioners. 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 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 engagements to support their knowledge and understanding. 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 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), the cornerstone of our organization's commitment to leadership development and technical training for Deloitte people around the world. 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 environment[7] . Since opening the Westlake, Texas location in 2011, we've launched additional facilities in Brussels, Hyderabad, Mexico City, Paris, Singapore, and Toronto, and have a new site under construction in Beijing. Being together for "moments that matter" is critical as we develop the next generation of leaders, as well as create—and strengthen—the connections that are so important to succeeding in a global organization serving multinational clients.

Deloitte. University

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 is expected from all practitioners and is embedded across the Deloitte network. This 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 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 engagements focusing on quality, information obtained from engagement reviews and external inspection results, etc.

[7]For more information about Deloitte Universities, please refer to Deloitte Global Impact Report.

Global Impact Report

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Attraction and retention

The current environment for talent is extremely competitive and attraction and retention of our people is a strategic priority for Deloitte. 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.

Partners not only serve as leadership exemplars but also act as career mentors, significantly influencing the younger generation of colleagues. To this end, the firm has implemented a Career Coaching program since the second half of 2022. The initiative aims to bridge generational gaps, foster experience-sharing, and enhance interactive communication, ultimately strengthening employees' sense of belonging to the firm. Through the establishment of a Digital Transformation Task Force within the Audit & Assurance Department, colleagues are supported in acquiring professional skills, thereby improving work efficiency. Additionally, the expansion of local delivery center aids in managing and alleviating heavy, time-consuming tasks.

In terms of cultivating international talent, the firm emphasizes not only the development of both hard and soft skills but also encourages colleagues to participate in the Global Mobility Program, where they are seconded to Deloitte member firms across the Asia-Pacific region or globally. Through overseas assignments, colleagues have the opportunity to explore different cultures and lifestyles, broadening their perspectives and enriching their global outlook.

The experience gained from cross-cultural communication and collaboration strengthens their professional knowledge and skills, enabling them to contribute significantly to the firm upon their return.

Moreover, Deloitte actively fosters and expands campus partnerships. By having colleagues deliver diverse lectures on topics such as AI and Big Data, emerging industry trends, and technological advancements, the firm enhances students' perception of Deloitte's expertise in various professional fields and continues to attract talent from different academic disciplines to join the Audit Department. The firm also continuously optimizes its recruitment processes and activities, creating a positive talent interaction experience and aligning the employer brand image with the expectations of younger generations.

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The firm has long been committed to creating a friendly, open, and inclusive workplace environment, placing high value on the work experience and career development of every colleague. By offering a supportive work environment, more flexible working hours and arrangements, and parental benefits that exceed statutory requirements, the firm serves as a reliable pillar for colleagues in balancing parenting and family life. A positive and inclusive workplace culture not only enhances job performance but also fosters mutual respect and collaboration among colleagues, making the firm a more harmonious and desirable place to work. This, in turn, solidifies the firm's reputation as an employer of choice where employees are highly engaged and motivated to grow.

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.

Awards and recognition | Deloitte Global

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Deloitte's priority focus on quality

Deloitte's commitment to quality is central to everything we do. We consistently deliver on this commitment by instilling a culture of quality, integrity, and excellence across the network, establishing business and financial priorities, and developing effective processes, tools, and technologies applied in the execution of engagements. Deloitte's brand is defined by the high-quality audit and assurance services delivered and by the unwavering commitment to continuous improvement of our systems of quality management. Keeping 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, integrity, and excellence begins with a strong tone from the top—from senior leadership through to the leaders in all our offices and audit and assurance engagements. This commitment is demonstrated through the direct involvement of leaders in initiatives emphasizing that quality and professional behavior is the highest priority for audit and assurance practitioners at all levels and consistent messaging that reinforces the importance placed on executing high-quality engagements. Deloitte sets high ethical standards for the conduct of all its professionals and embeds integrity expectations into the Deloitte Global Principles of Business Conduct.

Deloitte's relentless pursuit of quality defines not just what we do, but who we are.

We conduct the A&A Culture of Quality Surveys every two years to assess perceptions of the leadership tone within Deloitte Taiwan and the importance placed on A&A quality. The 2024 survey results showed that the vast majority of colleagues believed that the communication from leadership consistently conveys the message that 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 quality and the responsibility of Deloitte Taiwan to serve the public interest is continuously improving.

The 2024 Deloitte Taiwan A&A Culture of Quality survey indicated the following from A&A respondents:

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

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System of Quality Management (SQM)

Deloitte believes an effective SQM is crucial for the consistent performance of high-quality 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 the effectiveness and continued improvements in firms' SQMs. Deloitte Taiwan complies with International Standard on Quality Management 1 (ISQM 1) and Taiwan Standard on Quality Management 1 (TWSQM1), which require annual evaluation of the SQM.

ISQM 1 introduces 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 and assurance quality strategy.

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 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 efforts relating to ISQM 1 and our SQM provide us the opportunity to continually challenge ourselves—examining those areas where we can further enhance and transform our SQM. Quality is always front and center, and robust quality monitoring processes play an integral role in our ability to continually improve.

ISQM 1/TWSQM1 requires an annual evaluation of the SQM. Deloitte Taiwan performed its annual evaluation of its SQM as of 31 May 2024.

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Conclusion on the effectiveness of the SQM

Deloitte Taiwan is responsible for designing, implementing, and operating a 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 ISQM 1/TWSQM1.

Deloitte Taiwan concluded that the SQM provides the firm with reasonable assurance that objectives of the SQM are being achieved as of 31 May 2024.

Reasonable assurance is obtained when the SQM 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 audit and assurance engagements 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 is reflected in Deloitte policies, methods, procedures, and learning, and is reinforced through quality management and accountability measures.

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Audit & Assurance approach

Deloitte's approach to performing a high-quality engagement involves the use of audit and standards-based assurance methodologies, common across the Deloitte network, supplemented by tools for use by our practitioners to plan, perform, supervise, review, document, conclude, and communicate the results of each engagement. Deloitte's approach is underpinned by professional standards, as well as the 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 methodologies are 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 engagements.

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

The resources applied by Deloitte practitioners in the performance of their work include the proprietary tools, guidance, materials, and practice aids used in conducting engagements, which are available to all our practitioners in the Deloitte Global Research Portal, an extensive online library, and in our audit execution platforms (such as Deloitte Omnia and Deloitte Levvia). These resources drive greater standardization and consistency across Deloitte firms. Deloitte regularly issues guidance to our practitioners and communicates developments that should be factored into audit risk assessments and responses in order to maintain and drive quality execution.

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Consultation

Quality and risk management considerations are integral to Deloitte's audit and assurance business and to the performance of 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.

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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 engagement 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 engagement is key to developing and executing a high-quality engagement. Every engagement 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.

Engagement supervision and review

Deloitte's approach requires that 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 engagement is the responsibility of the engagement partner.

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Monitoring of quality

A continued focus on quality is of paramount importance to the Deloitte brand. It is critical that a Deloitte engagement 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 SQM 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 SQM and the assessment of the effectiveness of remedial actions in driving improvements in quality.

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.

Key components of SQM monitoring include:

- Risk-based approach to selecting business processes, quality risks and responses to monitor.
- Mandatory moderation panel to drive consistency in evaluating findings and deficiencies.
- Quality Management Observers 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 or Deloitte Global) with the right experience.

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

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Monitoring of in-process engagements

Continuous quality monitoring by Deloitte Taiwan involves the proactive identification of 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 and assurance quality leaders to continuously monitor quality and take immediate action.
- A program of subject matter specific “health checks” to assist Deloitte Taiwan audit and assurance quality leaders in assessing progress and identifying potential issues on in-process engagements.
- Results of monitoring of in-process engagements are evaluated overall to determine whether additional communication and support is needed for engagement teams with respect to adherence to the methodology or updates thereto.

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 while considering selecting all signing partners or partner equivalents on a cyclical basis.
- Mandatory moderation panel to drive consistency in findings and engagement ratings.
- Quality Management Observers 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 or Deloitte Global) with the right experience and industry knowledge.

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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 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.

External inspections

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

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	Internal monitoring	External monitoring – Public Company Accounting Oversight Board (PCAOB)	External monitoring –FSC	External monitoring – Peer review by ROCCPA Association
Date of inspection report	2024/7/15	2022/9/29	2024/4/9	2022/3/17
Period covered	**SQM monitoring** 2023/6/1 - 2024/5/31 **Engagement inspection** Selection of 2022 year-end audits	**SQM monitoring** 2020/5/1 - 2021/11/30 **Engagement inspection** Selection of 2020 year-end PCAOB audits	**SQM monitoring** 2022/6/1 - 2023/9/30 **Engagement inspection** Selection of 2022 year-end TWSA audits	**SQM monitoring** 2020/6/1 - 2021/5/31 **Engagement inspection** Selection of 2020 year-end TWSA audits

Note 1: TWSA is abbreviation for Taiwan Standard on Auditing, which aligns with International Standards on Auditing (ISA).

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)

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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 network services that a firm uses in the design, implementation, and operation of their system of quality management, including:

Technical resources: 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.

Intellectual resources: Independence policy, e-learning, confirmation templates, monitoring instructions and other tools, templates, and guidance.

Human resources: Technical independence expertise, as required, which also informs potential enhancements to intellectual resources.

Participates In various elements of a firm's **system of quality management** monitoring and remediation process, as determined to be appropriate.

Promotes **independence awareness** across the Deloitte network through active engagement with independence and business leadership groups and periodic communications and alerts.

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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

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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.

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.

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

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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. 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 The Norm of Professional Ethics for Certified Public Accountant of the Republic of China are more restrictive than the Deloitte Global policies and procedures, Deloitte Taiwan follows the applicable The Norm of Professional Ethics for Certified Public Accountant of the Republic of China.

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, being an active bystander, navigating personal relationships in the workplace, demonstrating respect, integrity and professionalism on social media, and ethical learning, 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 senior leaders 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.

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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 460,000 people, giving a strong, principled foundation.

The foundations of the network's ethics program are comprised of the following elements:

- Global Principles of Business Conduct
- Global ethics policies including policies on Non-Retaliation, Anti-Discrimination and Anti-Harassment, and Familial and Intimate Personal Relationships
- Reporting channels and incident management protocol
- Program measurement through an annual ethics survey
- Annual assessment and recurring practice-review program
- Ethics learning programs and communications

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Appendix A | 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) FY24 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	28%	25%	53%
Non-audit services	13%	34%	47%
Total	41%	59%	100%

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

837 public companies audited for statutory purposes by Deloitte & Touche (Deloitte Taiwan) in the financial year 2023 (2023/1/1-2023/12/31) across various sectors, including consumer, energy, resources & industrials, financial services, life Sciences & health Care, and technology, media & telecommunications. The following tables summarize the audited public companies, categorized by capital marketplaces and Deloitte industry taxonomy:

Capital Marketplace	Entities
Taiwan Stock Exchange (TWSE)	344
GreTai Securities Market (GTSM)	250
Emerging Stock Market	97
Public Entities	146

Deloitte Industry Taxonomy	Entities
Consumer	113
Energy, Resources & Industrials	178
Financial Services,	60
Life Sciences & Health Care	58
Technology, Media & Telecommunications	428

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■ **The following tables list the name of audited public companies for the financial year 2023, categorized by Deloitte industry taxonomy:**

Consumer

Automotive

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

Consumer Products, Retail

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

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Consumer

Sightseeing, Catering and Tourism

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

Transportation, Wholesale & Distribution

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

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Consumer

Textile products Manufacturing

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

Domestic Appliances Manufacturing

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

3C Distribution

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

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Consumer

Ships, boats and Parts Manufacturing

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

Other

Entity name	Entity name	Entity name	Entity name
Taiwan Shin Kong Security Co., Ltd.	Acer Synergy Manpower Corp.	Sports Gear Co., Ltd.	Sincere Security Corp. Ltd.
Universal Incorporation	Flight International Co., Ltd.	Beast Kingdom Co., Ltd	ChainSea Information Integration Co., Ltd.
Study King Co., Ltd.	Pou Chen Corporation		

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Energy, Resources & Industrials

Chemicals

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

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Machinery and Equipment Manufacturing

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

Construction

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

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Mining & Metals

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

Energy

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

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Renewables

Entity name	Entity name	Entity name	Entity name
Chung Tai Resource Technology Corp.	CHC Resources Corporation	Cleanaway Company Limited	Taiwan Steel Union Co., Ltd.
Sun Rise E&T Corporation	APEX Wind Power Equipment Manufacturing	AMIA Co., Ltd.	IOVTEC Co., Ltd.

Cement and Cement Products Manufacturing

Entity name	Entity name	Entity name	Entity name
TCC Group Holdings Co., Ltd.	Asia Cement Corporation	Lucky Cement Co.	Hsin Hsin Cement Enterprise Corp.
Chia Hsin Cement Corporation	Universal Cement Corporation		

Paper Products Manufacturing

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

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Other

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

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Financial Services

Banking & Capital Markets

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

Investment

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

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Financial Services

Insurance

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

Real Estate

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

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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.
Li Kang Biomedical Co., Ltd.	Kuangli Bio-Tech Holdings Co., Ltd.	Oneness Biotech Co., Ltd.	Jourdeness Group Limited
Medfirst Healthcare Services, Inc.	Savior Lifetec Corporation	WeLeader Biomedical Co.,Ltd	Alar Pharmaceuticals Inc.
Maywufa Company Ltd.	Original BioMedicals Co., Ltd.	LAUNXP Biomedical 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.
Handa Pharmaceuticals,Inc.	Carilex Medical, Inc.	Grape King Bio Ltd.	Handa Pharmaceuticals, Inc.
BioLASCO Taiwan Co., Ltd.	CHO Pharma, Inc.	DV Biomed Co., Ltd.	

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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Medical Materials

Entity name	Entity name	Entity name	Entity name
Universal Vision Biotechnology Co., Ltd.	Apex Biotechnology Corp.	Pacific Hospital Supply Co., Ltd.	Taiwan Aulisa Medical Devices Technologies, Inc.
Tantti Laboratory Inc.	Wiltrom Co., Ltd.	Acer Medical Inc.	Dyaco International Inc.
HMD BioMedical Inc.	Welgene Biotech Co., Ltd.	SG Biomedical Co., Ltd.	Taidoc Technology Corporation
NeoCore Technology Co., Ltd.	EBM Technologies Incorporated	Vizionfocus Inc.	Sunder Biomedical Tech. Co., Ltd.
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
Advanced Energy Solution Holding Co., Ltd.	Eson Precision Ind. Co., Ltd.	GEM Services, Inc.	JPP Holding Company Limited
Silergy Corp.	TPK Holding Co., Ltd.	E-Elements Technology Co., Ltd.	Leatec Fine Ceramics Co., Ltd.
Nyquest Technology Co., Ltd.	Powertech Technology Inc.	eMemory Technology Inc.	Forcecon Technology Co., Ltd.
Powerchip Investment Holding Corporation	Powerchip Semiconductor Manufacturing Corp.	Logah Technology Corp.	Forcelead Technology Corp.
Youngtek Electronics Corporation	Alltop Technology Co., Ltd.	Fluxtek International Corp.	ABC Taiwan Electronics Corp.
Chen Full International Co., Ltd.	ChenFull Precision Co., Ltd.	Shihlin Electric & Engineering Corp.	Chime Ball Technology Co., Ltd.
China Ecotek Corp.	Kinik Company	Chunghwa Precision Test Tech. Co., Ltd.	Everspring Industry Co., Ltd.
Arlitech Electronic Corp.	Kinko Optical Co., Ltd.	Ji-Haw Industrial Co., Ltd.	E Ink Holdings Inc.
TSEC Corporation	M31 Technology Corporation	CASTEC International Corp.	UVAT Technology Co., Ltd.
UBright Optronics Corporation	Ever Ohms Technology Co., Ltd.	Tian Zheng International Precision Machinery Co., Ltd.	Formosa Electronic Industries Inc.
Jsw Pacific Corporation	MARS Semiconductor Corp.	T-CONN Precision Corporation	Tainergy Tech Co., Ltd.
Advanced Semiconductor Engineering, Inc.	ASE Technology Holding Co., Ltd.	Ju-Kao Engineering Co., Ltd	Highlight Tech Corp.
Nichidenbo Corporation	Alchip Technologies, Limited	Vanguard International Semiconductor Corporation	Catcher Technology Co., Ltd.

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Technology

Entity name	Entity name	Entity name	Entity name
Taiwan-Asia Semiconductor Corporation	Formosa Sumco Technology Corporation	Tai Twun Enterprise Co., Ltd.	Taiwan Union Technology Corporation
Cica-Huntek Chemical Technology Taiwan Co., Ltd.	TXC Corporation	Forcera Materials Co., Ltd.	INFO-TEK Corporation
Taiwan Semiconductor Manufacturing Co., Ltd.	Progate Group Corporation	Lumax International Corp., Ltd.	Jiu Han System Technology Co., Ltd.
GemTek Technology Co., Ltd.	Reallusion Inc.	P-Two Industries Inc.	Leader Electronics Inc.
Vate Technology Co., Ltd.	Richwave Technology Corporation	Koryo Electronics Co., Ltd.	Epileds Technologies, Inc.
United Radiant Technology Corporation	LITE-On Technology Corp.	Optivision Technology Inc.	Cystech Electronics Corp.
Alltek Technology Corp.	Pacific Image Electronics Co., Ltd.	Ableprint Technology Co, Ltd.	Mustang Industrial Corp.
U-MEDIA Communications, Inc.	Ampacs Corporation	Anji Technology Co., Ltd.	Answer Technology Co., Ltd.
Topoint Technology Co., Ltd.	Casing Macron Technology Co., Ltd.	Voltronic Power Technology Corp.	Trans-Sun Materials Technology Co., Ltd.
MSScorps Co., Ltd.	Excel Cell Electronic Co., Ltd.	ANT Precision Industry Co., Ltd.	C-Tech United Corp.
Best Precision Industrial Co., Ltd.	Alpha Microelectronics Corp.	AeroVision Avionics, Inc.	Niching Industrial Corp.
Hong-Wei Electrical Industry & Co., Ltd.	Harvatek Corporation	LCY Technology Corp.	Taiwan Oasis Technology Co., Ltd.
Solid Year Co., Ltd.	Coxon Precise Industrial Co., Ltd.	Scientech Corporation	Symtek Automation Asia Co., Ltd.
EISO Enterprise Co., Ltd.	Brinno Incorporated	PARPRO Corporation	Asia Optical Co., Inc.

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Entity name	Entity name	Entity name	Entity name
Asia Metal Industries, Inc.	Asia Tech Image Inc.	M3 Technology Inc.	Innovision FlexTech Corporation
Qbic Technology Co., Ltd.	Integrated Service Technology Inc.	Sunnic Technology & Merchandise Inc.	ShineMore Technology Materials Co., Ltd.
Macronix International Co., Ltd.	KYE Systems Corp.	Sensortek Technology Corp.	Hi Sharp Electronics Co., Ltd.
Finesse Technology Co., Ltd.	Easy Fieid Corporation	JMC Electronics Co., Ltd.	BTL Inc.
Contrel Technology Co., Ltd.	Sonix Technology Co., Ltd.	Cipherlab Co.,Ltd.	Appro Photoelectron Inc.
Siliconware Precision Industries Co., Ltd.	Sitronix Technology Corp.	iCatch Technology, Inc.	VisEra Technologies Company Ltd.
Kenly Precision Industrial Co., Ltd.	Co-Tech Development Corp.	Gold Circuit Electronics Ltd.	Chang Jia M&E Engineering Corp.
Chang Wah Technology Co., Ltd.	Chang Wah Electromaterials Inc.	PSS Co.,Ltd.	BASO Precision Optics Ltd.
Prosperity Dielectrics Co., Ltd.	Trusval Technology Co., Ltd.	Syncmold Enterprise Corp.	ASPEED Technology Inc.
Promate Solutions Corporation	VIA Technologies, Inc.	Weida Hi-Tech Co., Ltd	VIA Labs, Inc.
Gem Terminal Industry Co., Ltd.	Loop Telecommunication International Inc.	Biostar Microtech International Corp.	Paragon Technologies Co., Ltd
Yankey Engineering Co., Ltd.	Jenjaan Quartek Corporation	Mutual-Tek Industries Co., Ltd.	KO JA (Cayman) Co., Ltd.
Igiant Optics Co., Ltd.	Chroma ATE Inc.	Global Lighting Technologies Inc.	Phihong Technology Co., Ltd.
Brave C&H Supply Co., Ltd.	Aethertek Technology Co., Ltd.	GoldKey Technology Corporation	Generalplus Technology Inc.
Adlink Technology Inc.	Sunplus Technology Co., Ltd.	Sunplus Innovation Technology Inc.	Syscom Computer Engineering Co.

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Taitien Electronics Co., Ltd.	EDOM Technology Co., Ltd.	Hycon Technology Corporation	Sporton International Inc.
Edimax Technology Co., Ltd.	Dimension Computer Technology Co., Ltd.	Av Tech Corporation	Sentelic Corporation
First Hi-tec Enterprise Co.,Ltd.	Compucase Enterprise Co., Ltd.	Weltrend Semiconductor, Inc.	Tripod Technology Corporation
Sun Max Tech Limited	GoMax Electronics, Inc.	YAGEO Corporation	Gigastorage Corporation
Solteam Incorporation	Comtrend Corporation	Dynacolor, Inc.	MetaEdge Corporation
Eclat Forever Machinery Co., Ltd.	SAULTECH Technology Co., Ltd.	Shun On Electronic Co., Ltd.	Taisic Materials Corp.
Data Image Corporation	Megawin Technology Co., Ltd.	AMICCOM Electronics Corporation	Welldone Company
Leadtrend Technology Corporation	JG Environmental Technology Co., Ltd.	Key Ware Electronics Co., Ltd.	TM Technology, Inc.
Global Unichip Corp.	Topview Optronics Corp.	LEX Computech Co., Ltd.	Promise Technology, Inc.
Fukuta Electric & Machinery Co., Ltd.	Fulltech Fiber Glass Corp.	Advanced Power Electronics Co., Ltd.	Loyalty Founder Enterprise Co., Ltd.
FitTech Co., Ltd.	FocalTech Systems Co., Ltd.	Provision Information Co., Ltd.	Ultra Chip, Inc.
Silicon Optronics, Inc.	Favite Inc.	Litemax Electronics Inc.	Accton Technology Corp.
Brogent Technologies Inc.	WiseChip Semiconductor Inc.	Acer Synergy Tech Corp.	U.D. Electronic Corp.
Feedback Technology Corp.	Wah Lee Industrial Corp.	HLJ Technology Co., Ltd.	Hua Hsu Silicon Materials Co., Ltd
Waffer Technology Corporation	Wah Hong Industrial Corp.	Winbond Electronics Corporation	Walton Advanced Engineering, Inc.

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Fortune Electric Co., Ltd.	WINSTAR Display Co., Ltd.	Walsin Technology Corpation	Fortune Information Systems Corp.
WFE Technology Corp.	Desiccant Technology Corporation	Lingsen Precision Industries, Ltd.	Greatek Electronics Inc.
Acme Electronics Corporation	ETREND Hightech Corp.	Power Master Energy Co.,Ltd	Materials Analysis Technology Inc.
Silitech Technology Corporation	Usun Technology Co., Ltd.	Dynapack International Technology Corporation	Superior Plating Technology Co., Ltd.
AVerMedia Technologies, Inc.	AVer Information Inc.	RFD Micro Electricity Co. Ltd.	Microtips Technology Inc.
iSentek Inc.	AP Memory Technology Corporation	Shin Zu Shing Co., Ltd.	Nuvoton Technology Corporation
STL Technology Co., Ltd.	New Era Electronics Co., Ltd	Simplo Technology Co., Ltd.	WUS Printed Circuit Co., Ltd.
Mirle Automation Corporation	Fortune Advanced Technology Co., Ltd	International Integrated Systems, Inc.	TacBright Optronics Corporation
Taimide Tech. Inc.	Zilltek Technology Corp.	DIVA Laboratories, Ltd.	Aurona Industries, Inc.
Keyston Microtech Corporation	Zero One Technology Co., Ltd.	Ledlink Optics, Inc.	Tyntek Corporation
Top Bright Holding Co., Ltd.	TSC Auto ID Technology Co., Ltd	Channel Well Technology Co., Ltd	Lintes Technology Co., Ltd.
Chia Chang Co., Ltd.	Career Technology (MFG.) Co., Ltd.	Wholetech System Hitech Limited	Cyber Power Systems, Inc.
Giga Solar Materials Corporation	Global Brands Manufacture Ltd.	Xintec Inc.	Systex Corporation
Aplex Technology Inc.	Macroblock, Inc.	Penpower Technology Ltd.	Hauman Technologies Corp.
Shuttle Inc.	Yield Microelectronic Corp.	Kenmec Mechanical Engineering Co., Ltd.	iBase Technology Inc

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iBase Solution Co., Ltd.	Ruby Tech Corporation	Eris Technology Corp.	Grandsys Incorporation
Ahoku Electronic Company	Ichia Technologies, Inc.	Pancolour Ink Co., Ltd.	TUL Corporation
Vactronics Technologies Inc.	Thinking Electronic Industrial Co., Ltd.	CX Technology Corporation	PADAUK Technology Co., Ltd.
Sync Power Corp.	Bin Chuan Enterprise Co., Ltd.	AIC Inc.	Unique Opto-Electronics Co., Ltd.
Integrated Solutions Technology, Inc.	Ushine Photonics Corporation	SynPower Co., Ltd.	Excellence Optoelectronics Inc.
Lemtech Holdings Co., Limited	Bestec Power Electronics Co., Ltd.	Copartner Technology Corporation	VSO Electronic Co., td.
ASolid Technology Co., Ltd	Neweb Information Co., Ltd.	Promate Electronic Co., Ltd.	Hannstar Board Corp.
Laster Tech Co., Ltd.	LNC Technology Co., Ltd.	Ventec International Group Co., Ltd.	Azion Corporation
Wieson Technologies Co., Ltd.			

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Entity name	Entity name	Entity name	Entity name
91APP, Inc.	Arizon RFID Technology (Cayman) Co., Ltd.	iPASS Corporation	San Da Cable TV Co., Ltd.
Suncrown CATV Co.,Ltd	Da-Tun Cable TV CO., LTD.	Dah-An-Wen-Shan CATV Co., Ltd.	Ta Yang Cable Television Co., Ltd.
Cable-Giant CATV Co., Ltd.	CNT CATV Co., Ltd.	Chunghwa Telecom Co., Ltd.	Chinese Televsion System Corp.
Chinese Gamer International Corporation	YOOSONN Entertainment Co., Ltd.	Mars Holding Co., Ltd.	North Taoyuan Cable TV Co., Ltd.
Telefirst Cable Communications Co., Ltd.	Peikang Cable TV Co., Ltd.	Best Cable TV Co., Ltd.	Tai Tung Communication Co., Ltd.
Taiwan Mobile Co., Ltd.	Top Light Communications Co.,Ltd.	Taiwan Taomee Co., Ltd.	Taiwan Intelligent Fiber Optic Network Co., Ltd.
Taiwan Optical Platform Co., Ltd.	B'in Live Co., Ltd.	AMPAK Technology, Inc.	Yeong Jia Leh Cable TV Co., Ltd.
ACpay Co., Ltd.	EZconn Corporation	Alltek Marine Electronics Corp.	Chuan Lien Cable Television Co., Ltd.
Chi Yuan Cable TV Inc., Ltd.	Prosperity CATV Corp.	USERJOY Technology Co., Ltd.	Bossdom Digiinnovation Co., Ltd.
Jorjin Technology Inc.	HTC Corporation	Chia-Lien Cable TV Corp.	Universal Microwave Technology, Inc.
Radiation Technology, Inc.	ChingPingTao CATV Co., Ltd.	Everlasting Cable TV Co., Ltd.	Shin Ho Cable TV Co., Ltd.
Coretek Opto Corporation	Nan Tian CATV Co., Ltd.	Nan Taoyuan Cable TV Co., Ltd.	Ping Nan CATV Co., Ltd.
Chief Telecom Inc.	Mangrove Cable TV Co., Ltd.	MacroWell OMG Digital Entertainment Co., Ltd.	Securitag Assembly Group Co., Ltd.

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Entity name	Entity name	Entity name	Entity name
Gaho Cable TV Co., Ltd	China Times Publishing Comp.	AzureWave Technologies, Inc.	GOMAJI Corp., Ltd.
Connection Technology Systems Inc.	LINE Pay Taiwan Limited	UniForce Technology Corporation	Axcen Photonics Corporation
KuoBrothers Corp.	Nextlink Technology Co., Ltd.	momo.com Inc.	Soft-World International Corporation
Gang Du Cable TV Co., Ltd.	Wayi International Digital Entertainment Co., Ltd.	Jkopay Co., Ltd.	International Games System Co., Ltd.
Yang Min Shan CATV Co., Ltd.	Kingwaytek Technology Co., Ltd.	eLand Information Co., Ltd	ELTA Technology Co., Ltd.
Hsin Taipei CATV Co., Ltd.	Hsin Yeong An Cable TV Co., Ltd.	Hsinchu Chentao CATV Co., Ltd.	Hsin Tang Chen CATV Co., Ltd.
New Visual Wave Cable Communications Co., Ltd.	New Changhua Digital CATV Co., Ltd.	Hsinpingtao CATV Co., Ltd.	Chun Chien Cable TV Co., Ltd.
Wonderful CATV Co., Ltd.	Green World FinTech Service Co., Ltd.	Taiwan Television Enterprise Co., Ltd.	Far EasTone Telecommunications Co., Ltd.
Phoenix Cable TV Co., Ltd.	Kuang Hong Arts Management Incorporation	Ching Lian Cable TV Co., Ltd.	Sky Digital Convergence Service Co., Ltd.
O'Pay Electronic Payment Co., Ltd.	Walkgame Corporation	Globalsat Worldcom Corporation	Union Cable TV Co., Ltd.
Elite Advanced Laser Corporation	ezPay co.,Ltd	FongMeng Cable TV Co., Ltd.	Twinstar CATV Co., Ltd.
Wha Yu Industrial Co., Ltd.	Liguan Cable TV Co., Ltd.	Rapidtek Technologies Inc.	Basecom Telecommunication Co., Ltd.
SHINE TREND International Multimedia Technology Co., Ltd.	Globalview CATV Co., Ltd.	Kuan Sheng CATV Co., Ltd.	

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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 2024. The period of disclosure is based on the financial year of Deloitte & Touche (Deloitte Taiwan).**
- **FY24:2023/6/1-2024/5/31**

Dimension - Profession

<table>
<tr><th>AQI</th><th>Content</th></tr>
<tr><td>Audit Experience</td><td>
○ Firm Level
<table>
<tr><th>Item</th><th>FY24</th></tr>
<tr><td>Audit Experience of Partners</td><td>11.4 yrs</td></tr>
<tr><td>Audit Experience of EQR</td><td>11.8 yrs</td></tr>
<tr><td>Audit Experience of Managers or above Title (excl. Partner)</td><td>12.3 yrs</td></tr>
</table>
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.
○ Brief on firm’s hierarchy of job titles and the corresponding years of service.
<table>
<tr><th>Position</th><th>Years with Deloitte</th></tr>
<tr><td>Staff</td><td>1-2 years</td></tr>
<tr><td>Senior</td><td>2 years and above</td></tr>
<tr><td>Manager</td><td>5 years and above</td></tr>
<tr><td>Senior Manager</td><td>10 years and above</td></tr>
<tr><td>Partner</td><td>13 years and above</td></tr>
</table>
</td></tr>
</table>

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<table>
<tr><th>AQI</th><th>Content</th></tr>
<tr><td>Training Hours</td><td>○ Firm Level
<table>
<tr><th>Item</th><th>FY24</th></tr>
<tr><td>Training Hours of Partners</td><td>103.2 hrs</td></tr>
<tr><td>Training Hours of Managers or above Titles (excl. Partners)</td><td>81.2 hrs</td></tr>
</table></td></tr>
<tr><td>Attrition Rate</td><td>○ Firm Level
<table>
<tr><th>Item</th><th>FY24</th></tr>
<tr><td>Attrition Rate of Managers or above Titles (excl. Partners)</td><td>10.6%</td></tr>
</table></td></tr>
<tr><td>Professional Support</td><td>○ Firm Level
<table>
<tr><th>Item</th><th>FY24</th></tr>
<tr><td>No. of Experts to Support Audit Service Section (%)</td><td>5.1%</td></tr>
<tr><td>The Devoted Hours of Experts for Listed Companies (%)</td><td>6.7%</td></tr>
</table>
Note: Specialists include CAAT specialists and financial appraisers but not partners and auditors.</td></tr>
</table>

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Dimension - Quality Control

<table>
<tr><th>AQI</th><th>Content</th></tr>
<tr><td>Workload</td><td>○ Firm Level
<table>
<tr><th>Item</th><th>FY24</th></tr>
<tr><td>No. of PIEs Audited by Partner as EP</td><td>6.7</td></tr>
<tr><td>% of Devoted Time per Partner</td><td>65.7%</td></tr>
</table>
Note: % of devoted time is total hours devoted to audit and review of PIEs and non-PIEs by a partner as EP, CP and EQR over available working time per year.</td></tr>
<tr><td>EQR</td><td>○ Firm Level
<table>
<tr><th>Item</th><th>2023 audit</th></tr>
<tr><td>EQR Hours (%)</td><td>1.46%</td></tr>
</table>
Brief on requirement for EQR such as education or experience.
The internal requirement to be accredited as an EQR are listed below:
1. Independence and objectivity
• The Engagement Quality Reviewer, and EQR Assistants, 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 EQR Assistants should not make decisions on behalf of the Engagement Team or assume any of the responsibilities of the Engagement Team.
• The Engagement Quality Reviewer and EQR Assistants should not directly involved in the performing the Engagement or have responsibility for auditing any of the entity's subsidiaries, divisions, affiliated, or related entities during either of the two preceding audits.
• In addition, Engagement Quality Reviewer and EQR Assistants must also comply with the Firm's rotation regulations.</td></tr>
</table>

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EQR	2. Knowledge and Experience • Engagement Quality Review and EQR Assistants 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 EQR Assistants 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 Engagement Reviews or an External Inspection in the past two years.

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Quality Supporting Capacity	○ **Firm Level**

Item	F24
No. of Full Time Equivalent (FTE) Quality Controllers	96
FTE Quality Controllers (%)	4.2%

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.

Brief on firm's quality review conducted before and after issuing audit reports except for EQR:

1. Monitoring program of specific engagements

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:

- 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.

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:

- 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.

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Quality Supporting Capacity	2. 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: • 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. • 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 Key components of inspections of completed engagements include: • Risk-based engagement selection and consideration of all major industries served by Deloitte Taiwan while considering selecting all signing partners or partner equivalents on a cyclical basis. • Mandatory moderation panel to drive consistency in findings and engagement ratings. • Quality Management Observers 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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<tr><td>External Inspection Results & Enforcement</td><td>○ Firm Level
<table>
<tr><th>Inspection Results by FSC</th><th>The most recent inspection result
2023</th></tr>
<tr><td>No. of Deficiencies in QC</td><td>0</td></tr>
<tr><td>No. of Deficiencies per Engagement</td><td>0.3
(3/9)</td></tr>
<tr><th>nspection Results by PCAOB</th><th>The most recent inspection result
2021</th></tr>
<tr><td>No. of Deficiencies per Engagement</td><td>0
(0/3)</td></tr>
<tr><th>CPA Discipline & Sanctions</th><th>FY24</th></tr>
<tr><td>No. of CPA Disciplinary Cases & Sanctions Made according to Article 37 of Securities and Exchange Act.</td><td>0</td></tr>
</table></td></tr>
<tr><td>Number of Official Improvement Letters Issued by Authority</td><td>○ Firm Level
<table>
<tr><th>No. of OILs from Authority to Firm per Engagement</th><th>FY24</th></tr>
<tr><td>Firm</td><td>0.3%</td></tr>
</table></td></tr>
</table>

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