

2025 Transparency Report

Deloitte & Touche
September 2025

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leadership message

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Deloitte & Touche leadership message¹

■ Upholding Professional Integrity and Cultivating the Value of Trust

Deloitte Taiwan remains committed to its core values of integrity and professionalism. Through the delivery of high-quality audit, assurance, and advisory services, we continue to meet public expectations for excellence. A robust development of the capital market relies on the foundation of transparency and trust. Recognizing the significance of this responsibility, we maintain uncompromising standards in quality management, continuously enhance professional capabilities, and proactively develop transformation strategies to respond to rapid changes in the business environment and technology.

■ Digital Transformation and Technological Integration

Deloitte Taiwan continuously integrates digital technologies with professional expertise to advance the digital transformation of audit and assurance services. By adopting the global cloud platforms—Deloitte Omnia and Deloitte Levvia—and incorporating emerging technologies such as Generative AI (GenAI), we have developed tools to optimize audit workflows. We have also expanded the scale of our audit delivery center dedicated to administrative tasks to improve operational efficiency. All AI applications are governed by strict compliance with legal and ethical standards, ensuring responsible and professional use. Comprehensive training and guidelines are provided to our practitioners to support steady growth and uphold professional integrity in this era of transformation.



About the
network

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 6](#) or [About the network \(deloitte.com\)](#).



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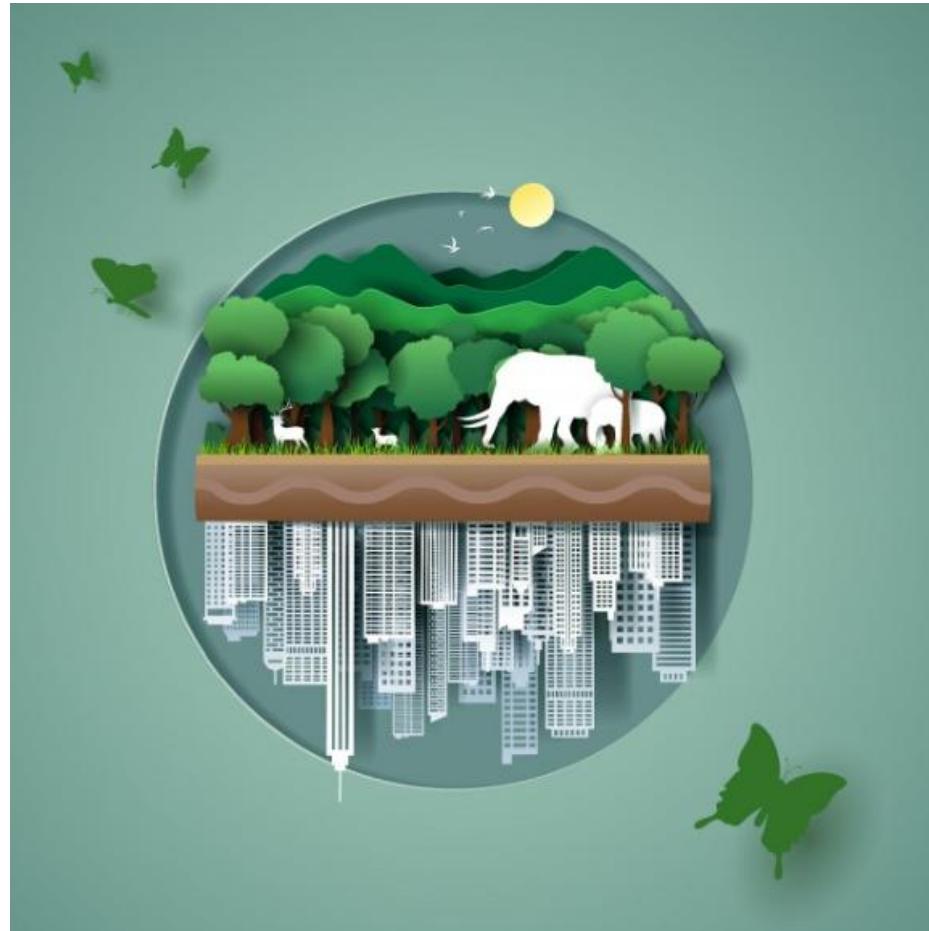
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■ Sustainability and Corporate Responsibility

In response to climate change and evolving social responsibilities, Deloitte Taiwan actively promotes environmental, social, and governance (ESG) related services, assisting businesses in strengthening their sustainability strategies and risk management frameworks. By closely monitoring and understanding the dynamics of international sustainability disclosure standards and regulations, and combining professional knowledge with innovative technologies, we help clients build resilient and competitive sustainable business ecosystems. At the same time, we embed sustainability into our organizational culture through education and environmental initiatives, fostering awareness and accountability among all practitioners and demonstrating our long-term commitment to society and the environment.

■ Talent Development

Talent is the cornerstone of Deloitte Taiwan's continued growth and service excellence. We promote flexible work arrangements and a culture of diversity and inclusion, striving to create a supportive and collaborative workplace. Through structured training and development programs, we empower every employee to realize their full potential while maintaining physical and mental well-being. We also deepen campus collaborations and international exchanges to attract and cultivate top talent. Robust complaint and workplace safety mechanisms are in place to safeguard our people's rights and ensure a stable and trustworthy working environment.



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■ Transparency Report

In alignment with our professional standards and commitment to social responsibility, Deloitte Taiwan prepares and publishes transparency reports in accordance with the “Transparency Report Preparation Principles for CPA Firms” issued by the Financial Supervisory Commission (FSC). The 2025 report covers the period from 1 June 2024 to 31 May 2025 and provides detailed disclosures on operational management, governance structure, internal control compliance, audit quality indicators, and financial and business performance—demonstrating our dedication to professional excellence and achievements.

■ Looking ahead to the Future

Upholding the principles of professionalism and integrity, Deloitte Taiwan is firmly grounded in deep professional knowledge and industry expertise. By integrating innovative technologies and talent development, we continuously promote sustainable transformation initiatives. With determination and commitment, we deliver high-quality professional services and actionable insights. Our goals are to make the impact that matters in various initiatives and practices and lead businesses and society towards a sustainable and prosperous future.



Jason Ke
Deloitte Taiwan,
CEO



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■ Deloitte Taiwan: legal structure and ownership

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

TN 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 Sustainability and Risk Advisory Co., Ltd, Deloitte & Touche Tax and Legal Technology Consulting Co., Ltd., Deloitte & Touche Strategy and 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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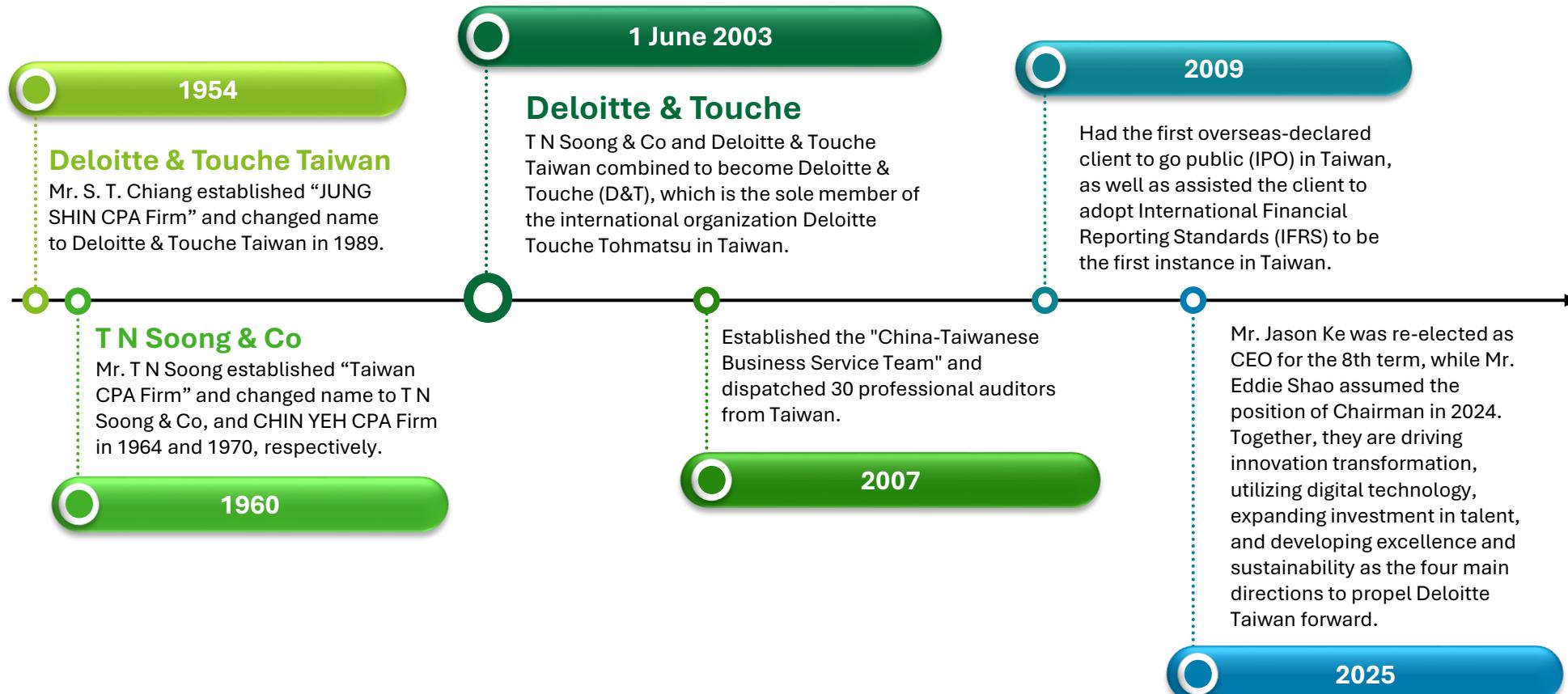
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■ Milestone : History of Deloitte & Touche²



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²The 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 2025, Deloitte Taiwan has a total of 177 practicing partners, along with 3,800 professionals. Among these professionals, 35.4% 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, consulting, strategy, risk and transactions, technology and transformation, 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	127	49	-	-	177
Managing Director	1	26	10	-	-	37
Professional	11	1,352	2,391	16	-	3,770
Administration	-	110	360	46	29	545
Other employee	-	56	167	-	-	223
Total	13	1,671	2,977	62	29	4,752

(As of 31 May 2025)

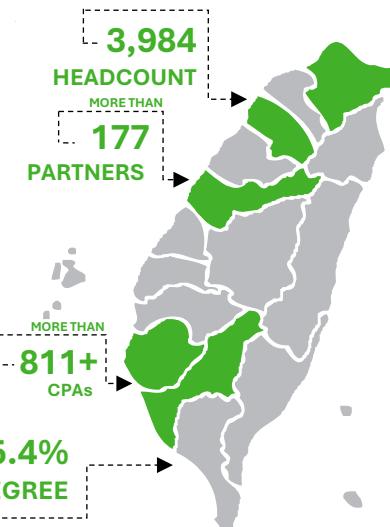


Table 1-2 : Table of Employees Holding Professional Licenses

License	Number of Holders
R.O.C. Certified Public Accountant	744
Foreign Certified Public Accountant	149
Domestic Attorney license	20
Certified Internal Auditor	39
Foreign Certified Internal Auditor	10

(As of 31 May 2025)

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■ Network description

The Deloitte network

The Deloitte network (also known as the Deloitte organization) includes 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, connected by:

Please visit [Global office locations](#) 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 leading professional services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets and enable clients to transform and thrive. 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.

These separate and independent member firms operate under a common brand, connected by:



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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 a 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 the 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.



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Chairperson
Eddie Shao



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CEO
Jason Ke

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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 Risk Officer, Chief Operating Officer, Chief Growth Officer, Chief Strategy and Innovation Officer, Chief Digital Officer, Talent Leader, Learning and Development Leader, Partner Matters Committee Chair, Chief Financial Officer, and North, Central, and South District Leaders. The proportion of female members within the Management Team is 39%.

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 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, risk, and regulatory initiatives emanate.

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

Deloitte Taiwan – Management Members

Audit & Assurance Business Leader

Vincent Cheng

Audit & Assurance Chief Operating Officer

Tina Kuo

National Professional Practice Director

Anita Cheng

Audit & Assurance Risk Leader

Oscar Shih

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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 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 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 Audit & Assurance strategy. Key strategy areas of focus include:

- Building on Deloitte A&A's strengths in embedding quality excellence and technology-led transformation, to effectively deliver on the evolving needs of stakeholders relating to corporate reporting and the audit.
- Investing in the future, including enhancing the experience of Deloitte A&A's people and increasing collaboration across the organization to deliver on key focus areas such as GenAI, finance transformation, and sustainability.

■ 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 & Assurance portfolio risk appetite statement can be used as a tool to promote robust discussion of risk, and as a basis upon which acceptance and continuance decisions can be debated and challenged effectively and credibly. The statement sets the tone for our risk culture and aims to drive global consistency in the engagement acceptance and continuance decision making process.



Lead the way



Take care of each other



Collaborate for measurable impact



Serve with integrity



Foster inclusion

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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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■ 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.

The span of change and complexity in the current external environment around the world highlight the value of Deloitte's MDM and is pivotal to delivering high-quality A&A work. The growth in Deloitte's non-A&A business lines results in higher quality resources available to the A&A practice, enabling transformation to drive enhancements in audit quality.

Specifically, the scope of corporate reporting is transforming 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.
- The 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 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.

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.

Last year, we made an intentional decision to modernize and simplify Deloitte's storefront and go-to-market strategy. For Audit & Assurance, the modernized storefront will allow us to continue to align core skillsets and capabilities, and provide vibrant, engaging career opportunities for our people.

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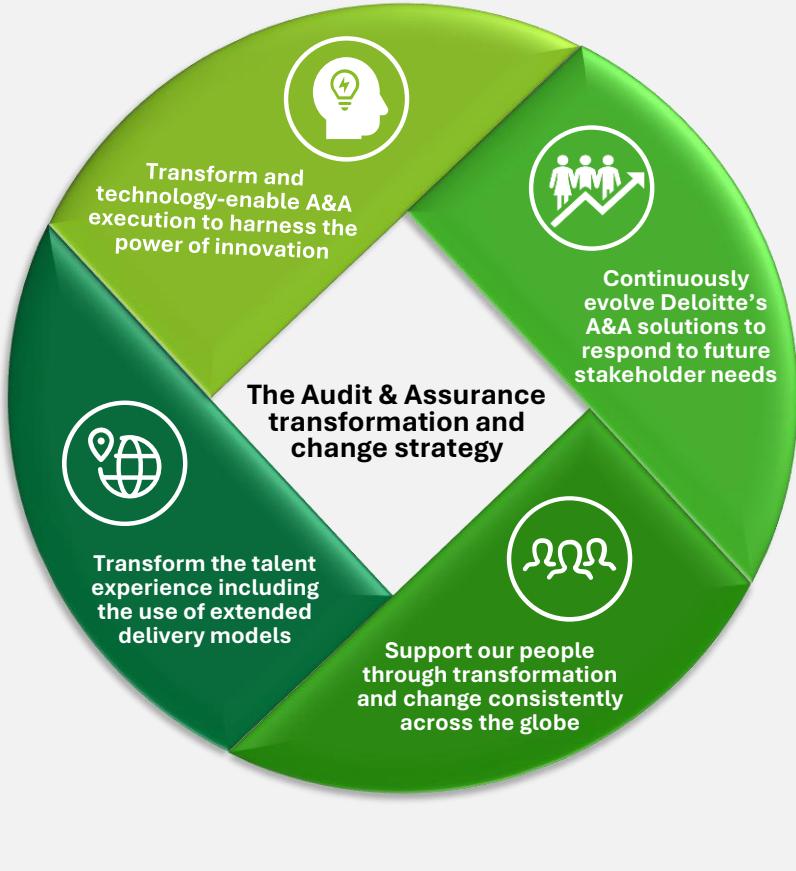
Our people's commitment to integrity, to serve the public interest, and to deliver high-quality assurance over the areas that matter most to our stakeholders is at the core of everything we do.

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.

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

Deloitte A&A's ongoing investment in technology and transformation supports delivering high-quality audits, underpinned by our market-leading platforms, Deloitte Omnia and Deloitte Levvia. 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.

Our technology and transformation capability also positions us to respond rapidly to new developments, such as GenAI and sustainability, while continuing to drive high-quality outcomes. We have established a mature and highly effective technology development and delivery capability, which will remain a critical enabler of transforming the way we plan and execute high-quality engagements. This, coupled with our global methodology and processes is the foundation for modernized delivery.

Our technology investments, help enable practitioners to execute engagements in a consistent and standardized manner, driven through digitized workpapers and methodology embedded into the platforms. Our technology platforms enhance supervision of an engagement with transparent oversight and real-time progress monitoring, providing access to the latest data and flagging areas for attention on a timely basis throughout the audit.

³ For more information about Deloitte A&A audit innovation, please refer to the [Audit innovation](#) page on Deloitte.com.



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■ Deloitte A&A's AI and GenAI strategy

Deloitte A&A is continuing to invest in artificial intelligence innovation, including GenAI, and we have already made significant progress on transforming the delivery of our work with our innovative technologies, Deloitte Omnia and Deloitte Levvia. These solutions, combined with our exceptional people and digitized processes, position Deloitte practitioners to apply these innovations in meaningful ways to a financial statement audit.

We are focused on ethical and responsible use of AI for both clients and our people:

- Within the entities Deloitte audits, we are evaluating the impact of AI and GenAI implementation on financial reporting and other disclosures, as well as the entity's assessment and response to AI-related risks (including related internal controls). As companies begin to adopt and incorporate AI into their business processes, we remain ready to consider relevant implications to the financial reporting processes.
- We are continuing to embed AI and GenAI in audits, consistent with applicable laws and professional standards, harnessing the power of cognitive technologies within the Deloitte Omnia and Deloitte Levvia platforms. We have several AI and GenAI-enabled solutions in use today, such as Research Assistant, Smart Review, and Document AI. Going forward, these innovative capabilities will further support Deloitte auditors in delivering high quality audits including further risk-sensing, identification of potential issues, and automation of certain processes. However, professional skepticism and the skill set that we rely on as auditors today will continue to be critical to responsible use and evaluation of AI and GenAI.

- Finally, Deloitte is investing in learning and development for Deloitte A&A practitioners and professionals, training them on the impact of GenAI, its risks, limitations, and expectations about how to use GenAI effectively and responsibly on their engagements.



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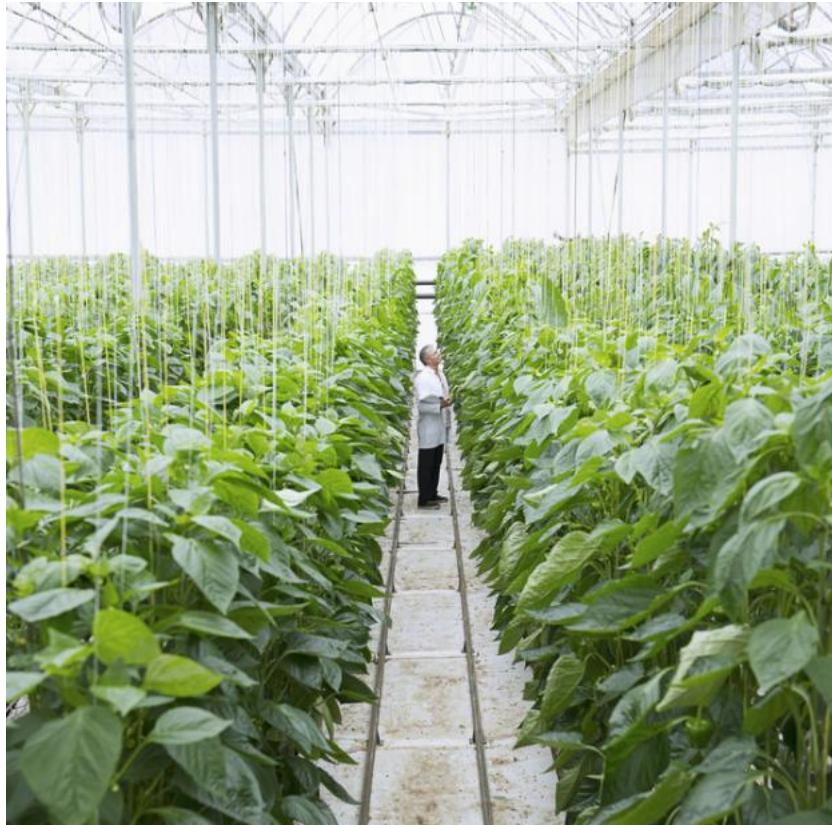
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■ Sustainability reporting

Sustainability matters continue to present risks and opportunities for businesses across sectors and geographies, giving rise to stakeholder demand for transparent disclosure and reporting. From a financial reporting perspective, Deloitte's audit approach is designed to promote consistent and appropriate consideration of sustainability-related risks and opportunities, which enables a deeper understanding of potential impacts on the financial statements and well-documented conclusions. We reinforce this with our people through learning, guidance, and various resources.

In the evolution from traditional financial reporting to broader corporate reporting, significant standard-setting activity has resulted in new or enhanced disclosure requirements. The IFRS Sustainability Disclosure Standards published by the International Sustainability Standards Board (ISSB) created a global baseline for sustainability reporting that is in various stages of adoption in jurisdictions across the globe. In Europe, we have seen the first wave of entities in scope of the Corporate Sustainability Reporting Directive (CSRD) publish comprehensive sustainability reporting in accordance with European Sustainability Reporting Standards (ESRS), and we are monitoring ongoing simplification efforts.



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In Taiwan, the FSC introduced the “Roadmap for Taiwan Listed Companies to Align with IFRS Sustainability Disclosure Standards” to enhance the transparency and consistency of sustainability-related disclosures. The roadmap outlines a phased adoption of the IFRS Sustainability Disclosure Standards starting in 2026, with the implementation timelines determined by companies’ paid-in capital.

Alongside this initiative, listed companies are also required to prepare sustainability reports in accordance with the ” Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by Taiwan Stock Exchange (TWSE) Listed Companies.” These rules provide the legal foundation for sustainability reporting in Taiwan and remain an integral part of the broader regulatory framework.

Deloitte is a strong advocate for decision-useful sustainability reporting and we continue to monitor regulatory developments in this space, recognizing the important role we play in active stakeholder engagement.



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■ Sustainability assurance

Assurance over sustainability reporting is increasingly becoming mandatory in jurisdictions across the globe, with voluntary assurance also recognized as a valuable tool to instill trust in corporate sustainability reporting.

The demand for sustainability assurance highlights the importance of professional standards that enable consistent, high-quality execution globally.

Deloitte is well positioned to deliver high quality assurance on sustainability information. As auditors, we uphold the core tenets of integrity, credibility, and objectivity and abide by professional requirements regarding competence, independence, and systems of quality management. Our audit and assurance 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 services that appropriately address both voluntary sustainability reporting and mandatory reporting requirements:

- Developing and enhancing Deloitte's global sustainability assurance methodology, which includes supplemental guidance and resources for specific sustainability reporting standards and frameworks. In particular, we have supplemented our global sustainability assurance methodology with guidance, tools, and templates specific to the performance of limited assurance over CSRD sustainability reporting.
- Building capacity through global and localized learning focused on sustainability reporting and assurance topics.
- Developing and deploying technology-enabled solutions, such as sustainability disclosure checklists.
- Leveraging our global network and MDM to share subject matter knowledge and experience.

- Engaging to shape the capital market infrastructure for sustainability reporting tied to enterprise value through collaboration on 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).



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■ Continuously collaborate on regulators' Sustainable Development Action Plan for Listed Companies

To support the government's 2050 net-zero emission target, the FSC released the "Sustainable Development Roadmap for TWSE and Taipei Exchange (TPEx) Listed Companies," outlining the timeline for greenhouse gas emissions inventory and assurance. This initiative aims to help companies set carbon reduction targets and achieve their sustainable development vision. In response to the regulators' policy promotion, Deloitte Taiwan's concrete actions in this regard include:

- Proactively participated in the meetings of 4 working groups under the taskforce established by the regulators to promote Taiwan's alignments with IFRS Sustainability Standards.
- Acted as lecturers to deliver courses on the internal control system for sustainability information management, promoting and sharing new knowledge
- Deloitte Taiwan is an accredited assurance institution qualified by regulators to provide sustainability and GHG statement assurance services, continuously delivering these service to enterprises.

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 sustainability information.



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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. 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 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 all our people to achieve their full potential by fostering an inclusive culture that helps them thrive. Deloitte recognizes and rewards its Audit & Assurance practitioners and professionals and makes meaningful investments in their futures.

⁴For more information about Deloitte's commitment to its people, please refer to [Our People](#) on Deloitte.com.

Our People




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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 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. 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 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 sufficient continuing professional education (CPE) each year and over a cyclical three-year period to ensure both compliance with regulatory standards and Deloitte internal 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.



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Aligned to Deloitte A&A's efforts to deliver a more skills-focused career experience, we are prioritizing learning modernization by providing experiences that are skills-based, tailored, and relevant for practitioners and professionals in their specific roles.

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. Since opening the Westlake, Texas location in 2011, we've launched additional facilities in Beijing, Brussels, Hyderabad, Mexico City, Paris, Singapore, and Toronto. 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.

⁵ Please refer to Deloitte.com for more information about [Deloitte Universities](#).

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, enabling alignment of member firm and Deloitte Global Audit & Assurance strategic objectives. Deloitte maintains 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.

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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. We are focused on transforming the Audit & Assurance talent experience, including reimagining the ways of working to improve retention and further advance our inclusive culture and the well-being of all Deloitte people. We are continuously looking at opportunities to collectively enhance the talent experience. This focus on our people and retention of top talent Deloitte's ability to deliver high-quality.

Building a diverse and inclusive workplace culture

At Deloitte Taiwan, we firmly believe that putting people first is the driving force behind organizational sustainability. We have launched a "Friendly Workplace Program" and established Employee Resource Groups (ERGs) supporting LGBT+ individuals, persons with disabilities and neurodiversity, and international professionals. These initiatives aim to create an environment where every employee feels safe to be themselves and empowered to reach their full potential.

Deloitte Taiwan is committed to gender equality and the principle of equal pay for equal work. We actively promote female leadership and raise awareness of diversity through initiatives such as Pride Month, International Women's Day, and the International Day of Persons with Disabilities. Our sustained efforts were recognized with the 2024 Taipei City Workplace Gender Equality Gold Award, demonstrating our strong commitment to fostering an inclusive culture.



A flexible and supportive work environment

To meet the evolving expectations of a multi-generational workforce, Deloitte Taiwan offers flexible working hours, remote work arrangements, and various types of special leave, including pre-granted annual leave, birthday leave, health check leave, and exam preparation leave. These policies reflect our ESG commitment to creating a flexible, inclusive, and sustainable work environment.

Beyond statutory requirements, the firm offers comprehensive insurance benefits, including fully subsidized group insurance, travel accident insurance, and access to international SOS emergency medical services. Other people-centric measures such as marriage, bereavement, and childbirth gifts, late-night transportation subsidies, on-site massage services, certification bonuses, mobile communication allowances, a dedicated coffee bar, and laptop equipment further demonstrate our holistic support for employees.

Supporting well-being and career development

Deloitte Taiwan conducts the Global Talent Experience (GTE) Survey annually to listen to employee feedback and continuously enhance the employee experience. In addition, our Coaching Program connects employees with experienced mentors who provide valuable career guidance and inspiration.

On the well-being front, Deloitte Taiwan provides health check subsidies beyond legal requirements, alongside an Employee Assistance Program (EAP). Our Wellness Promotion team regularly organizes health seminars, distributes wellness newsletters, and offers access to professional physical and mental health consultation services. We also run health promotion activities that encourage regular exercise and a healthy work-life balance.

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Strengthening campus engagement to attract future talent

Deloitte Taiwan actively engages with universities through campus lectures, guest teaching, and company visits. Our professionals share insights on topics such as AI, accounting, and sustainability, helping students gain practical knowledge while strengthening their trust and recognition of the firm—ultimately attracting top talent.

Through sponsoring student events and offering office visits, we show our commitment to the younger generation, helping new joiners adapt quickly, foster a sense of belonging, and increase long-term retention.

Fostering international talent mobility and growth

In response to global trends, Deloitte Taiwan promotes a variety of international mobility programs, including global assignments, the Asia Pacific Talent Development Program, and regional assignments to Shanghai and Southeast Asia. In collaboration with Deloitte member firms worldwide, these initiatives provide our people with platforms for cross-cultural experience.

Such hands-on international exposure enhances professional capabilities and communication skills. Upon returning, secondees are encouraged to share their insights, support knowledge transfer, and expand the team's impact—strengthening Deloitte Taiwan's global competitiveness.



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A fair and safe workplace with transparent reporting mechanisms

Deloitte Taiwan has established clear grievance and issue resolution procedures to ensure that all employees receive fair treatment. Through prompt investigations, compliant performance improvement processes, and sound labor-management dialogue, we maintain organizational stability and trust. To address workplace misconduct, Deloitte Taiwan adopts a tiered approach. Preventive education is led by the Wellness Promotion team, while investigations and case management are handled by the Employee Relations team. This structure ensures fairness, transparency, and legal compliance—fostering a workplace that is both stable and trustworthy.

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

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Deloitte's priority focus on 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.**

■ 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)⁶, which requires 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.

⁶ TWSQM1 is the localized adaptation of ISQM1, issued by Taiwan regulatory bodies. While align with ISQM1 in structure and intent, it may include jurisdiction-specific guidance or clarifications.



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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 2025.

Deloitte Taiwan is preparing for the upcoming Public Company Accounting Oversight Board (PCAOB) standard on a Firm's System of Quality Control (QC 1000) and believes this continues to strengthen the firm's SQM.



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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 2025.

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, in statistical science as well as GenAI 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.



■ 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.

Audit documentation is the record of our audit engagement. It demonstrates that the work performed complies with professional standards, provides evidence of the basis for our conclusions, and shows that underlying accounting records agree or reconcile with financial statements. We have clearly articulated policies and practice aids that assist our professionals in understanding and complying with documentation and archiving processes and requirements. The engagement partner is ultimately responsible for timely assembly and archiving of audit documentation.

■ Engagement quality review

In addition to engagement partner review, every public company audit engagement is subject to an independent engagement quality review. This review is performed by a partner designated by leadership with sufficient experience and expertise. The EQR evaluates engagement team's significant judgments and related conclusions regarding both overall engagement and preparation of audit report(s) and determines whether to provide a concurring approval of issuance.



External and internal audit quality monitoring

■ Engagement team selection and expertise

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 audit 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.
- Identifying appropriate resources (from within Deloitte Taiwan as well as from other Deloitte geographies or Deloitte Global) with the right experience.



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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.



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 all signing partners or partner equivalents on a cyclical basis.
- Mandatory moderation panel to drive consistency in findings and engagement ratings.
- Identifying appropriate resources (from within Deloitte Taiwan as well as from other Deloitte geographies or Deloitte Global) with the right experience and industry knowledge.



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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Table 2-1 : Summary of Internal and External Quality Reviews
Conducted in FY25 (2024/6/1- 2025/5/31)

Internal monitoring
Date of inspection report
2025/7/15
Period covered
SQM monitoring
2024/6/1 - 2025/5/31
Engagement inspection
Selection of 2023 year-end audits

External monitoring PCAOB
Date of inspection report
2025/5/22
Period covered
SQM monitoring
2023/5/1 - 2024/10/31
Engagement inspection
Selection of 2023 year-end PCAOB audits



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. Positive inspection outcomes are also analyzed to identify best practices and further elevate audit quality. 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.

Audit quality remains the top priority in the management of the Audit & Assurance (A&A) business. Deloitte Taiwan applies consistent, aligned policies and has made significant investments to strengthen the consistency and robustness of audit execution. These efforts are designed to address the challenges of a dynamic economic environment and to meet the evolving expectations of capital markets.



Independence and ethics

■ Deloitte Global Independence



Sets **independence policies and procedural expectations** based upon the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and, where applicable, the independence standards of the US Securities and Exchange Commission (SEC) and the PCAOB.



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

Technological 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, monitoring instructions and other tools, templates, and guidance.

Human resources:

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



Supports 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, alerts, technical training, and webcasts.

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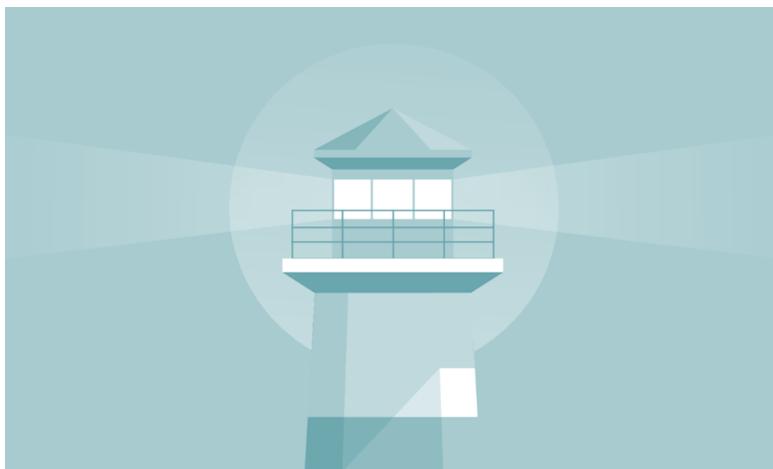
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Independence and ethics

■ Deloitte Taiwan Independence

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



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

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

The firm's key independence areas include:

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

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Deloitte Entity Search and Compliance

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

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

Global Independence Monitoring System

Application that contains financial relationship data with relevant independence compliance indicators



Independence and ethics

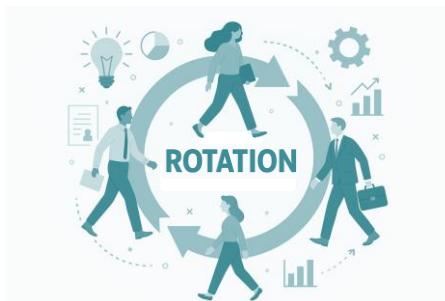
■ Long association requirements of audit partners and practitioners

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. We also require component auditors outside of the Deloitte network to comply with the partner rotation requirements.

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 The 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 at least 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, ethical learning, and appropriate use of GenAI, 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 of 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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■ 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) FY25 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	27%	15%	42%
Non-audit services	22%	36%	58%
Total	49%	51%	100%



Appendix B | Public companies

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

828 public companies audited for statutory purposes by Deloitte & Touche (Deloitte Taiwan) in the financial year 2024 (2024/1/1-2024/12/31) 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
TWSE	347
TPEx	250
Emerging Stock Market	103
Public Entities	128

Deloitte Industry Taxonomy	Entities
Consumer	120
Energy, Resources & Industrials	178
Financial Services	64
Life Sciences & Health Care	56
Technology, Media & Telecommunications	410



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■ The following tables list the name of audited public companies for the financial year 2024, categorized by Deloitte industry taxonomy:



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.	Lee Chi Enterprises Co., Ltd.	Actron Technology Corporation
HUSHAN Autoparts Inc.	Depo Auto Parts Industrial 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	Formosa Saint Jose Corporation
Yulon Nissan Motor Co., Ltd.	Yulon Motor Co., Ltd.	LFA 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
Renjie Oldsichuan Catering Management Consultant Co., Ltd.	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.	Enjoy Warmth Co., Ltd.	Standard Foods Corporation
CAMA COFFEE INC.	Kee Fresh & Safe Foodtech Co., Ltd.	Evergreen Sky Catering Corp.	Chateau International Development Co., Ltd.
Kanpai Co., Ltd.	First Hotel Company Ltd.	YoungQin International Co., Ltd.	Casual Restaurants Inc.
Gourmet Master 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.
Gin Hwa Biotech Inc.	Greenyn Biotechnology Co., Ltd.	Tehmag Foods Corporation	Taiwan Fructose Co., Ltd.
Lian Fa International Dining Business Corp.	Lian Hwa Foods Corporation	Sunjuice Holdings Co., Limited	Q Burger Group Co., Ltd.

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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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
Taiwan Taffeta Fabric Co., Ltd.	Taiwan Wacoal Co., Ltd.	Kwong Lung Enterprise Co., Ltd.	Nien Hsing Textile Co., Ltd.

Ships, boats and Parts Manufacturing

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

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Consumer

Other

Entity name	Entity name	Entity name	Entity name
Fluxtek International Corp.	Chung Jye Investment Holding Co., Ltd.	Taiwan Shin Kong Security Co., Ltd.	Julien's International Entertainment Group
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.	Chi Hua Fitness 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.	Maing Chau Enterprise 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	Advanced Echem Materials Company	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 Chemicial Ind. Co., Ltd.

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Energy, Resources & Industrials

Machinery and Equipment Manufacturing

Entity name	Entity name	Entity name	Entity name
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.
Hong-Wei Electrical Industry & 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	Daito Me Holdings Co., Ltd.
Ying Han Technology Co., Ltd.	Aero Win Technology Corporation	LNC Technology Co., Ltd.	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.	Cathay Real Estate Development 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	Golden Long Teng Development Co., Ltd.	

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Mining & Metals

Entity name	Entity name	Entity name	Entity name
Chien Shing Stainless Steel Co., Ltd.	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
Power Win Taiwan Co., Ltd.	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
Asia Cement Corporation	Lucky Cement Co.	Hsin Hsin Cement Enterprise Corp.	Chia Hsin Cement Corporation
TCC Group Holdings Co., Ltd.	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
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.	TSRC Corporation	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	Tung Mung Development Co., Ltd.
Nam Lioong Global Corporation	Keding Enterprises Co., Ltd.	Redwood Group Ltd.	Thye Ming Industrial Co., Ltd.
Tittot Co., Ltd.	I Jang Industrial Co., Ltd.	Shane Global Holding Inc.	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	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.	LINE Bank Taiwan Limited
KGI Financial Holding Co., Ltd.	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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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.	HonTai 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 Commercial Finance Co., Ltd.	Infinite Finance Co., Ltd.	Taipei Financial Center Corp.	Sinyi Realty Inc.
Shinshin Credit Corporation	Yulon Finance Corporation	Global View Co., Ltd.	

Electronic Payment Industry

Entity name	Entity name	Entity name	Entity name
iPASS Corporation	Jkopay Co., Ltd.	O'Pay Electronic Payment Co., Ltd.	ezPay Co., Ltd.

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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.
StemCyte International, Ltd.	Li Kang Biomedical 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.
Energenesis Biomedical Co., Ltd.	Sunhawk Vision Biotech, 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.
Wiltrom Co., Ltd.	Acer Medical 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.	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
AES Holding Co., Ltd.	TPK Holding Co., Ltd.	E-Elements Technology Co., Ltd.	Eson Precision Ind. 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.	Trio Technology International Group Co., Ltd.	Youngtek Electronics Corporation	Alltop Technology Co., Ltd.
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	Everspring Industry Co., Ltd.
High Performance Information 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.	ASE Technology Holding Co., Ltd.	Jukao Engineering Corp.	Nichidenbo Corporation
Alchip Technologies, Limited	Vanguard International Semiconductor Corporation	Catcher Technology Co., Ltd.	Taiwan-Asia Semiconductor Corporation
Formosa Sumco Technology Corporation	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

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Technology

Entity name	Entity name	Entity name	Entity name
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.
Cystech Electronics Corp.	Alltek Technology Corp.	Pacific Image Electronics Co., Ltd.	Ableprint Technology Co, Ltd.
Mustang Industrial Corp.	U-MEDIA Communications, Inc.	Ampacs Corporation	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.	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.	Asia Metal Industries, Inc.	Asia Tech Image Inc.
M3 Technology Inc.	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.	Mean Well Enterprises 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.	Silergy Corp.	Sitronix Technology Corp.

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Entity name	Entity name	Entity name	Entity name
iCatch Technology, Inc.	VisEra Technologies Company Ltd.	Co-Tech Development Corp.	Gold Circuit Electronics Ltd.
Chang Jia M&E Engineering Corp.	Chang Wah Technology Co., Ltd.	Chang Wah Electromaterials Inc.	Eternal Precision Mechanics Co., Ltd.
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.	Star Asia Vision Corporation
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.	Horng Terng Automation 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.
Gudeng Precision Industrial Co., Ltd.	Gudeng Equipment Co., Ltd.	Tech-Top Engineering Co., Ltd.	Top Union Electronics Corp.
Taitien Electronics Co., Ltd.	Sea Sonic Electronics Co., Ltd.	EDOM Technology Co., Ltd.	Sporton International Inc.
Edimax 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.	GEM Services, Inc.	Jtron Technology Corporation
MetaEdge Corporation	Eclat Forever Machinery Co., Ltd.	SAULTECH Technology Co., Ltd.	Taisic Materials Corp.

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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.
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.	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	JPP Holding Company Limited	Fortune Advanced Technology Co., Ltd	TacBright Optronics Corporation

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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.	Wholitech System Hitech Limited	Seetel New Energy Co., Ltd.
Cyber Power Systems, Inc.	Gigasolar 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	iBase Solution Co., Ltd.	Ruby Tech Corporation	Eris Technology Corp.
Ahoku Electronic Company	Ichia Technologies, Inc.	Pancolour Ink Co., Ltd.	ARBOR Technology Corp.
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., Ltd.	Hon.Precision, Inc.	ASolid Technology Co., Ltd.	Neweb Technologies Co., Ltd.
Neweb Information Co., Ltd.	Promate Electronic Co., Ltd.	Hannstar Board Corp.	Laster Tech 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.	San Da Cable TV Co., Ltd.	Suncrown CATV Co.,Ltd
Dah-An-Wen-Shan CATV Co., Ltd.	Cable-Giant CATV Co., Ltd.	CHT Security Co., Ltd.	Chinese Television 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.	Pershing Technology Services Corporation	Best Cable TV Co., Ltd.	Tai Tung Communication Co., Ltd.
Taiwan Mobile Co., Ltd.	Taiwan Taomee Co., Ltd.	Taiwan Intelligent Fiber Optic Network 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.	Bosddom Digiinnovation Co., Ltd.	Jorjin Technology Inc.	HTC Corporation
Universal Microwave 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.
Choice Development, Inc.	Mangrove Cable TV Co., Ltd.	Securitag Assembly Group Co., Ltd.	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	Xxtechec Co., Ltd.
Nextlink Technology Co., Ltd.	momo.com Inc.	Soft-World International Corporation	Gang Du Cable TV Co., Ltd.
Wayi International Digital Entertainment Co., Ltd.	International Games System Co., Ltd.	International Games System Co., Ltd.	Kingwaytek Technology Co., Ltd.

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eLand Information Co., Ltd	ELTA Technology Co., Ltd.	Hsin Taipei CATV Co., Ltd.	Hsinchu Chentao CATV Co., Ltd.
Hsin Tang Chen CATV Co., Ltd.	New Visual Wave Cable Communications Co., Ltd.	Hsinpingtao CATV Co., Ltd.	Chun Chien Cable TV Co., Ltd.
Wonderful CATV Co., Ltd.	International Integrated Systems, Inc.	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	Grandsys Incorporation
Ching Lian Cable TV Co., Ltd.	Sky Digital Convergence Service Co., Ltd.	Walkgame Corporation	Globalsat Worldcom Corporation
Union Cable TV Co., Ltd.	Elite Advanced Laser Corporation	Carry International 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.	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 2025. The period of disclosure is based on the financial year of Deloitte & Touche (Deloitte Taiwan)
- FY25: 2024/6/1- 2025/5/31



Profession

AQI	Content																				
Audit Experience	<ul style="list-style-type: none"> ○ Firm Level <table border="1"> <thead> <tr> <th>Item</th> <th>FY25</th> </tr> </thead> <tbody> <tr> <td>Audit Experience of Partners</td> <td>11.2 yrs</td> </tr> <tr> <td>Audit Experience of EQR</td> <td>12.5 yrs</td> </tr> <tr> <td>Audit Experience of Managers or above Title (excl. Partner)</td> <td>12.3 yrs</td> </tr> </tbody> </table> <p>Note: Audit experience of a partner is the accumulated service years as a partner in audit service sector; audit experience of a manager or above title (excl. partners) is the accumulated years as an auditor in audit service sector.</p> ○ Brief on firm's hierarchy of job titles and the corresponding years of service. <table border="1"> <thead> <tr> <th>Position</th> <th>Years with Deloitte</th> </tr> </thead> <tbody> <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> </tbody> </table> 	Item	FY25	Audit Experience of Partners	11.2 yrs	Audit Experience of EQR	12.5 yrs	Audit Experience of Managers or above Title (excl. Partner)	12.3 yrs	Position	Years with Deloitte	Staff	1-2 years	Senior	2 years and above	Manager	5 years and above	Senior Manager	10 years and above	Partner	13 years and above
Item	FY25																				
Audit Experience of Partners	11.2 yrs																				
Audit Experience of EQR	12.5 yrs																				
Audit Experience of Managers or above Title (excl. Partner)	12.3 yrs																				
Position	Years with Deloitte																				
Staff	1-2 years																				
Senior	2 years and above																				
Manager	5 years and above																				
Senior Manager	10 years and above																				
Partner	13 years and above																				

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AQI	Content							
Training Hours	<ul style="list-style-type: none"> Firm Level <table border="1"> <thead> <tr> <th>Item</th> <th>FY25</th> </tr> </thead> <tbody> <tr> <td>Training Hours of Partners</td> <td>119.2 hrs</td> </tr> <tr> <td>Training Hours of Managers or above Titles (excl. Partners)</td> <td>110.5 hrs</td> </tr> </tbody> </table>	Item	FY25	Training Hours of Partners	119.2 hrs	Training Hours of Managers or above Titles (excl. Partners)	110.5 hrs	
Item	FY25							
Training Hours of Partners	119.2 hrs							
Training Hours of Managers or above Titles (excl. Partners)	110.5 hrs							
Attrition Rate	<ul style="list-style-type: none"> Firm Level <table border="1"> <thead> <tr> <th>Item</th> <th>FY25</th> </tr> </thead> <tbody> <tr> <td>Attrition Rate of Managers or above Titles (excl. Partners)</td> <td>8.1%</td> </tr> </tbody> </table>	Item	FY25	Attrition Rate of Managers or above Titles (excl. Partners)	8.1%			
Item	FY25							
Attrition Rate of Managers or above Titles (excl. Partners)	8.1%							
Professional Support	<ul style="list-style-type: none"> Firm Level <table border="1"> <thead> <tr> <th>Item</th> <th>FY25</th> </tr> </thead> <tbody> <tr> <td>No. of Experts to Support Audit Service Section (%)</td> <td>5.6%</td> </tr> <tr> <td>The Devoted Hours of Experts for Listed Companies (%)</td> <td>6.2%</td> </tr> </tbody> </table>	Item	FY25	No. of Experts to Support Audit Service Section (%)	5.6%	The Devoted Hours of Experts for Listed Companies (%)	6.2%	<p>Note: Specialists include CAAT specialists and financial appraisers but not partners and auditors.</p>
Item	FY25							
No. of Experts to Support Audit Service Section (%)	5.6%							
The Devoted Hours of Experts for Listed Companies (%)	6.2%							

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Quality Control

AQI	Content						
Workload	<ul style="list-style-type: none"> Firm Level <table border="1"> <thead> <tr> <th>Item</th> <th>FY25</th> </tr> </thead> <tbody> <tr> <td>No. of PIEs Audited by Partner as EP</td> <td>6.5</td> </tr> <tr> <td>% of Devoted Time per Partner</td> <td>63.0%</td> </tr> </tbody> </table> <p>Note: % of devoted time is total hours devoted to audit and review of PIEs and non-PIEs by a partner as EP, CP and EQR over available working time per year.</p> 	Item	FY25	No. of PIEs Audited by Partner as EP	6.5	% of Devoted Time per Partner	63.0%
Item	FY25						
No. of PIEs Audited by Partner as EP	6.5						
% of Devoted Time per Partner	63.0%						
EQR	<ul style="list-style-type: none"> Firm Level <table border="1"> <thead> <tr> <th>Item</th> <th>2024 audit</th> </tr> </thead> <tbody> <tr> <td>EQR Hours (%)</td> <td>1.46%</td> </tr> </tbody> </table> <p>Brief on requirement for EQR such as education or experience.</p> <p>The internal requirement to be accredited as an EQR are listed below:</p> <ol style="list-style-type: none"> 1. Independence and objectivity <ul style="list-style-type: none"> 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. 	Item	2024 audit	EQR Hours (%)	1.46%		
Item	2024 audit						
EQR Hours (%)	1.46%						

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EQR	<p>2. Knowledge and Experience</p> <ul style="list-style-type: none"> 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. Only individuals who have completed Engagement Quality Reviewer training should perform the roles of Engagement Quality Reviewer and EQR Assistants. <p>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.</p>						
Quality Supporting Capacity	<p>○ Firm Level</p> <table border="1" data-bbox="558 889 1454 1062"> <thead> <tr> <th>Item</th> <th>FY25</th> </tr> </thead> <tbody> <tr> <td>No. of Full Time Equivalent (FTE) Quality Controllers</td> <td>104.9</td> </tr> <tr> <td>FTE Quality Controllers (%)</td> <td>4.9%</td> </tr> </tbody> </table> <p>Note: Quality controllers include those engaging in risk management or audit quality control functions such as monitoring, accounting and auditing consulting and training while not include general administrative staff.</p>	Item	FY25	No. of Full Time Equivalent (FTE) Quality Controllers	104.9	FTE Quality Controllers (%)	4.9%
Item	FY25						
No. of Full Time Equivalent (FTE) Quality Controllers	104.9						
FTE Quality Controllers (%)	4.9%						

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Quality Supporting Capacity	Content
	<p>Brief on firm's quality review conducted before and after issuing audit reports except for EQR:</p> <ol style="list-style-type: none"> 1. Monitoring program of specific engagements <p>Following the engagement acceptance and continuance procedure performed, the firm will periodically review the engagement's financial and non-financial information and have discussions with the engagement partner. Engagements meeting the following criteria are subject to Firm monitoring program:</p> <ul style="list-style-type: none"> • Operates in a volatile or complex industry • Significant issues raise attention • Significant adverse media/publicity reported about the management and those charged with governance • Issues identified by the EP, AABL, AARL, or CRO. <p>One or more following monitoring procedures will be performed to the engagements in the Firm monitoring program. Monitoring procedures are dependent on the nature and issues of the engagements:</p> <ul style="list-style-type: none"> • Periodically follow up the status of the issues raised • Plan and perform appropriate procedures to address the issues raised • Review the appropriateness of presentation and disclosure in the financial statement (If applicable) • A meeting to be held by the engagement partner to report the status of issues and the conclusions of procedures performed to NPPD, AABL, and CRO as needed. 2. Monitoring of in-process engagements <p>Continuous audit quality monitoring by Deloitte Taiwan involves the proactive identification of audit issues on in-process engagements in order to drive timely solutions and real time corrective actions. This is achieved through the following suite of activities:</p> <ul style="list-style-type: none"> • A program of subject matter specific "health checks" to assist Deloitte Taiwan's audit quality leader in assessing progress and identifying potential issues on in-process engagements.

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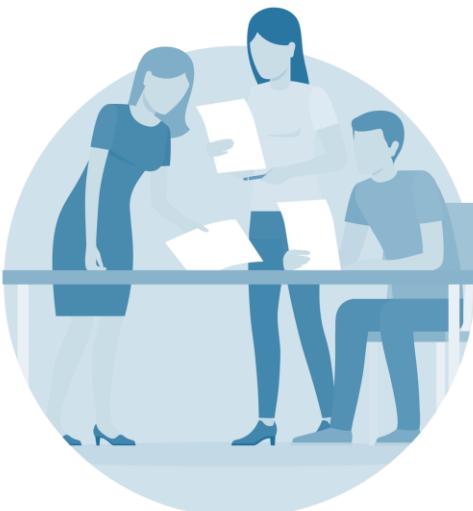


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Quality Supporting Capacity	<p>3. Inspections of completed engagements</p> <p>Key components of inspections of completed engagements include:</p> <ul style="list-style-type: none"> • Risk-based engagement selection and consideration of all major industries served by Deloitte Taiwan while considering all signing partners or partner equivalents on a cyclical basis. • Mandatory moderation panel to drive consistency in findings and engagement ratings. • 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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External Inspection Results & Enforcement	○ Firm Level	
	Inspection Results by FSC	The most recent inspection result 2023
	No. of Deficiencies in QC	0
Inspection Results by PCAOB		The most recent inspection result 2024
No. of Deficiencies per Engagement		0.4 (3/7)
CPA Discipline & Sanctions		FY25
No. of CPA Disciplinary Cases & Sanctions Made according to Article 37 of Securities and Exchange Act.		2
Number of Official Improvement Letters Issued by Authority	○ Firm Level	
No. of OILs from Authority to Firm per Engagement		FY25
Firm		0.3%

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