Deloitte.

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2026 Transparency Report

Deloitte & Touche

2026.09.30

MAKING AN IMPACT THAT MATTERS since 1845

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Message from the CEO

Building Trust through Quality, Navigating Change with Professionalism

As shifts in the global political and economic landscape, rapid technological advances, and the transformation toward sustainability continue to reshape business models, demand for high-quality information and sound professional judgment is increasing. As a professional services organization, we understand that trust is a vital foundation for the stable functioning of capital markets, and that quality is fundamental to building that trust.

Deloitte & Touche (hereinafter referred to as "Deloitte Taiwan") is committed to embedding quality throughout all its services and management processes. As business environments grow increasingly complex and the scope of financial and non-financial disclosures continues to expand, users of information are placing greater emphasis on the quality and reliability of corporate reporting. Through its governance structure and system of quality management, Deloitte Taiwan strengthens its risk management and oversight mechanisms, with the public interest at the core of its work. By adhering to professional standards and applicable laws and regulations, and by providing audit, assurance, and advisory services, Deloitte Taiwan continues to help build a trusted foundation for the capital markets.

Technology Enablement and Process Enhancement

Emerging technologies continue to transform how professional services are delivered and to enhance operational efficiency. Deloitte Taiwan leverages Deloitte's global digital audit platform, cloud-based technologies, and Generative Artificial Intelligence (GenAI), and other enabling tools. Supported by relevant policies, procedures, and governance mechanisms, these technologies are intended to enhance the efficiency of audit and assurance engagement execution and information processing while maintaining compliance with professional standards, regulatory requirements, and information security requirements. Through robust training and clear usage guidelines, our professionals embrace technological innovation while remaining firmly committed to the core principles of independence, professional ethics, and professional skepticism.



[1]Throughout this report, the terms "we", "us" or "the firm" refer to Deloitte & Touche.
[2]Throughout this report, the term "Deloitte" refers 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).

Message from the CEO

Talent Development and Professional Growth

The delivery of professional services depends on people with the right capabilities, practical experience, and sound values. Deloitte Taiwan places great importance on talent development and continues to invest in building professional knowledge, technical expertise, and leadership capabilities.

Through cross-disciplinary collaboration and the sharing of experience, we help our professionals thoughtfully address challenges arising from financial reporting, sustainability information, technology risks, and emerging business models. We also support their career development and well-being through collaboration with academic institutions, international exchange opportunities, and a diverse and inclusive work environment. Together, these efforts strengthen the capabilities of our professional workforce and position Deloitte Taiwan to respond to the evolving needs of the professional services landscape.



Sustainability and Social Responsibility

As sustainability receives increasing attention, Deloitte Taiwan closely monitors developments in international sustainability standards, regulations, and market trends. We also advance internal sustainability management and environmentally responsible practices as part of our commitment to corporate social responsibility. Beyond deepening awareness and participation among our professionals, we promote the practical application of sustainability principles through educational outreach, community engagement, and cross-sector collaboration, integrating these principles into both our operations and professional services. We encourage all our people to adopt sustainable and environmentally responsible practices at work and in their daily lives, collectively supporting our organization’s sustainability objectives and responding proactively to trends in sustainability disclosure and the transition to net zero.

Message from the CEO

Transparency Report

The Transparency Report explains how Deloitte Taiwan fulfills its responsibility to serve the public interest through governance, oversight, and its system of quality management. The 2026 Transparency Report has been prepared in accordance with the Principles for Preparing Transparency Reports of Accounting Firms issued by the Financial Supervisory Commission (FSC) of Taiwan and provides information relating to the period from June 1, 2025 to May 31, 2026, including our governance structure, system of quality management, independence requirements, audit quality-related information, and relevant financial and operational information. The report is intended to provide stakeholders with insight into how our system of quality management and governance oversight mechanisms operate, as well as the specific actions Deloitte Taiwan takes to discharge its responsibilities.

Future Outlook

As the business environment continues to change and regulatory expectations evolve, Deloitte Taiwan will remain guided by its core values of integrity, professionalism, and an unwavering commitment to quality. We will continue to enhance our governance and quality management mechanisms, strengthen talent development and the application of technology, and closely monitor developments in sustainability and corporate reporting. Regardless of how the business environment or technology changes, Deloitte Taiwan will remain firmly grounded in professionalism and integrity. By fostering and developing outstanding talent within a diverse and inclusive culture, we strive to fulfill the social responsibilities of a public accounting firm, contribute our professional expertise to the stability and sound development of capital markets, and uphold our commitment to the public interest through trusted professional services.



Deloitte Taiwan,
CEO

Deloitte network

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.

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

Affiliated entities of Deloitte Taiwan include Deloitte & Touche Consulting Co, Deloitte & Touche Corporate Finance Co., Ltd., Deloitte & Touche Tax Consulting Co., Ltd, Deloitte & Touche 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.



Deloitte network

Milestone：History of Deloitte & Touche [3]

1954

Deloitte & Touche Taiwan

Mr. S. T. Chiang established "JUNG SHIN CPA Firm" and changed name to Deloitte & Touche Taiwan in 1989.

1960

T N Soong & Co

Mr. T N Soong established "Taiwan CPA Firm" and changed name to T N Soong & Co, and CHIN YEH CPA Firm in 1964 and 1970, respectively.

2003

Deloitte & Touche

T N Soong & Co and Deloitte & Touche Taiwan combined to become Deloitte & Touche (D&T), which is the sole member of the international organization Deloitte Touche Tohmatsu in Taiwan.

2007

Established the "China-Taiwanese Business Service Team" and dispatched 30 professional auditors from Taiwan.

2009

Had the first overseas-declared client to go public (IPO) in Taiwan, as well as assisted the client to adopt International Financial Reporting Standards (IFRS) to be the first instance in Taiwan.

2025

Mr. Jason Ke was re-elected as CEO for the 8th term in 2025. In August of the same year, the Deloitte Asia Asset Management Innovation Center was inaugurated in Kaohsiung to support businesses in Southern Taiwan through a comprehensive ecosystem approach, contributing to sustainable industry development and long-term value creation for future generations.

2026

Mr. Chia-Han Wu assumed the position of Chairman in 2026.

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

Deloitte network

■ 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 2026, Deloitte Taiwan has a total of 182 practicing partners, along with 3,600 professionals. Among these professionals, 36% 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, strategy, risk & transactions, technology & 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	125	56	-	-	182
Managing Director	1	31	9	-	-	41
Professional	10	1,268	2,247	15	1	3,541
Administration	-	113	357	41	23	534
Other employee	1	45	148	4	4	202
Total	13	1,582	2,817	60	28	4,500

(As of 31 May 2026)

Table 1-2 ： Table of Employees Holding Professional Licenses

License	Number of Holders
R.O.C. Certified Public Accountant	743
Foreign Certified Public Accountant	137
Domestic Attorney license	22
Certified Internal Auditor	39
Foreign Certified Internal Auditor	9

(As of 31 May 2026)



Deloitte network

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 around 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 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 nearly 500,000 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 attest clients under the rules and regulations of public accounting. DTTL, and each DTTL member firm and each of its related entities, are legally separate and independent, 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.

Deloitte network

Deloitte Taiwan: governance – leadership in action



Board of Directors
Chia-han Wu

Board of Directors

The Board of Directors (BOD) serves as the ultimate governing body of Deloitte Taiwan, holding the responsibility for overseeing the quality and risk management of Deloitte Taiwan. The BOD reviews the annual business strategies of Deloitte Taiwan and its business units and regularly tracks their progress. 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 8% are female directors. Directors serve four-year term, with the option of re-election for a maximum of two terms. The BOD also establishes committees with distinct functions. Each committee consists of five directors to enhance the BOD's oversight mechanism.

CEO

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



CEO
Jason Ke

Deloitte network

Management Team

The Management Team is composed of the CEO and members appointed by the CEO. Its members include the CEO, Business Unit Leaders (Audit & Assurance, Tax & Legal, 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 Leader. The proportion of female members within the Management Team is 47%.

The CEO develops strategies and priorities of Deloitte Taiwan 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 Deloitte Taiwan.

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:

Audit & Assurance Business Leader	Vincent Cheng
Audit & Assurance Chief Operating Officer	Tina Kuo
Audit & Assurance Quality Leader	Vincent Cheng
Audit & Assurance Risk Leader	Oscar Shih



System of quality management (SQM)

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

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

The effective implementation of ISQM 1 has been and remains a key element of Deloitte's global audit and assurance quality strategy.

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

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

Consistent with Deloitte's culture of continuous improvement and innovation, Deloitte Taiwan's efforts relating to ISQM 1 and our SQM provide us the opportunity to continually challenge ourselves—examining those areas where we can further enhance and transform our SQM. Quality is always front and center, and robust quality monitoring processes play an integral role in our ability to continually improve.



System of quality management (SQM)

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[4].

Deloitte Taiwan concluded that the SQM provides the firm with reasonable assurance that objectives of the SQM are being achieved as of 31 May 2026.

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.



[4] 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.

System of quality management (SQM)

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.



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.

System of quality management (SQM)

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.

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.



System of quality management (SQM)

Monitoring of quality

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

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



System of quality management (SQM)

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.

Table：Summary of Internal and External Quality Reviews Conducted in FY26 (2025/6/1- 2026/5/31)

Internal monitoring

Date of inspection report:
2026/7/15

Period covered:

SQM monitoring

2025/6/1 - 2026/5/31

Engagement inspection

Selection of 2024 year-end audits

External monitoring (FSC)

Date of inspection report:
2026/1/15

Period covered:

SQM monitoring

2024/6/1 - 2025/7/31

Engagement inspection

Selection of 2024 year-end TWSA[5] audits

[5] TWSA is abbreviation for Taiwan Standard on Auditing, which aligns with International Standards on Auditing (ISA).

System of quality management (SQM)

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 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.



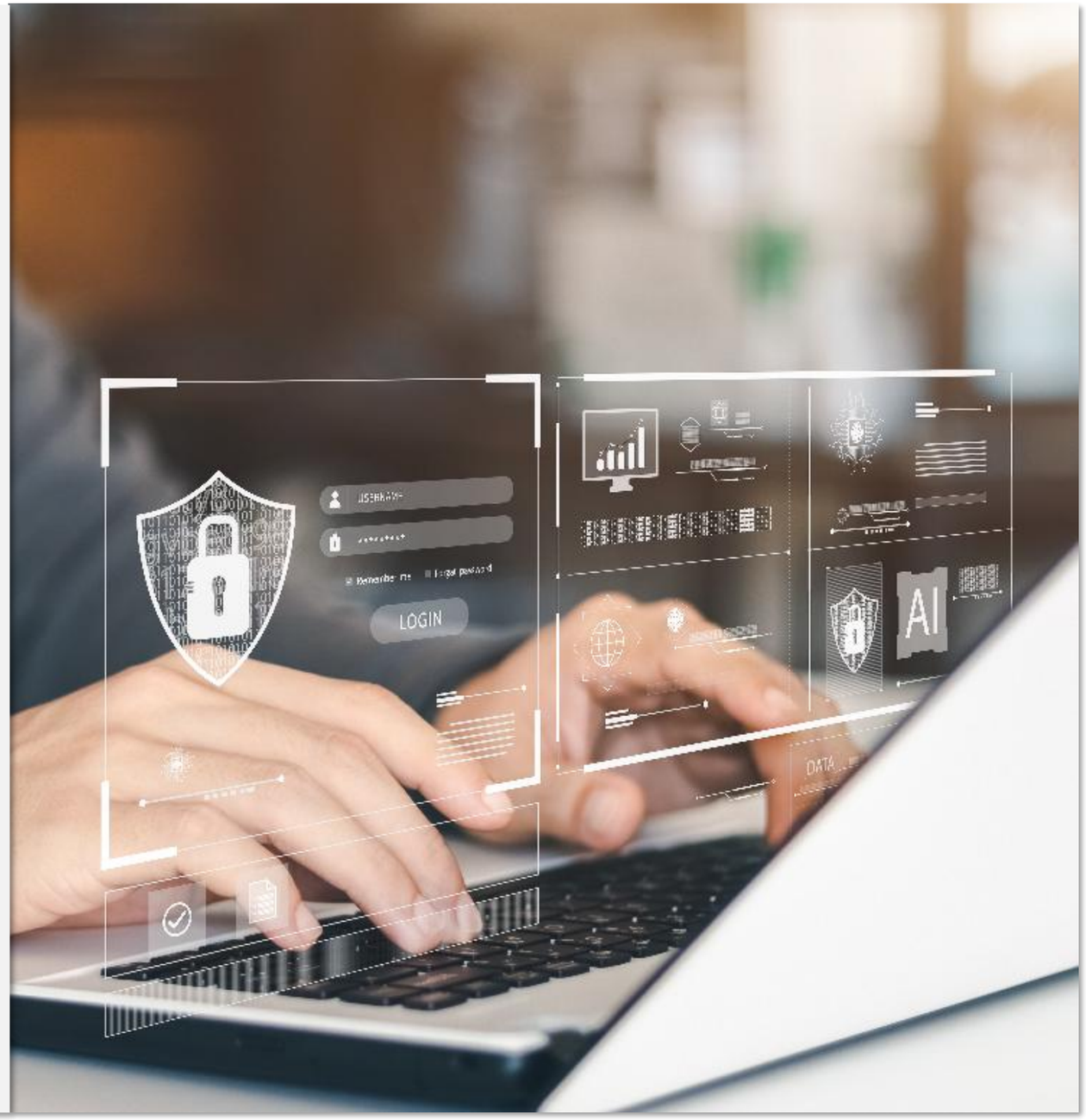
System of quality management (SQM)

Security, integrity, and client data

Deloitte recognizes that the security and confidentiality of client data are fundamental to maintaining stakeholder trust and delivering credible engagement outcomes. As processes increasingly rely on cloud-based platforms and digital solutions, we continue to make investments to protect data safety and privacy. Deloitte A&A applies a security-by-design approach across the technology lifecycle, including upfront risk and data assessments, secure engineering standards, controlled testing and release processes, and ongoing monitoring and remediation in production. These controls are designed to support the confidentiality and security of client data throughout the A&A technology lifecycle. We adhere to applicable regulatory requirements and industry standards concerning data handling, encryption, and access management. Secure data flows minimize risk of error or unauthorized access. Real-time oversight within Omnia enables early identification and resolution of anomalies, supporting prompt responses to potential risks.

Direction, supervision, and review (DSR) principles are embedded within both our technology and methodologies, extending not only to AI-enabled solutions but to many facets of digital engagement execution. Updated practice aids and practitioner guidance reinforce this focus on DSR across engagements.

Deloitte A&A's approach to technology usage is built on responsible stewardship of information. Through secure platforms, robust processes, and ongoing professional vigilance we continue to uphold the integrity expected by the public, regulators, and capital markets.



Learning and development initiatives

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 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, and all these programs cover the full range of the Global Talent Standards (e.g., leadership & professional competencies, function-specific technical competencies, and competencies in areas of specialization).

All client service practitioners have clearly defined role expectations and Global Talent Standards which outline the capabilities that are required of practitioners at each level.

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

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

Deloitte has also established specific learning offerings for specialists working on engagements to support their knowledge and understanding. In addition, client service practitioners working on Assurance engagements are provided with a range of learning offerings responsive 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.



Learning and development initiatives

Strengthening A&A quality through AI-enabled innovation

Deloitte Audit & Assurance (A&A) is advancing with purpose as we execute our digital transformation strategy. In a landscape defined by rapid technological development, the focus remains on delivering high-quality engagements while adapting how A&A work is performed. Responsible innovation is fundamental to this approach. We seek to capture technological opportunities while maintaining the centrality of professional judgment, integrity, and trust.

A key recent development is the introduction of an embedded network of intelligent agents within Deloitte Omnia, Deloitte's global cloud-based platform. This advancement supports teams with enhanced, context-aware insights, and real-time workflow assistance. These capabilities enable our people to analyze information, identify potential risk factors, support compliance and regulatory assessments, and reinforce the consistency and quality of procedures. Throughout, the principle of "human in the loop" remains paramount.

These capabilities are designed to augment, not replace, professional judgment: A&A professionals and practitioners remain responsible for challenging and validating the outputs of technology, ensuring that technology serves as an enabler of quality rather than a replacement for critical thinking or professional skepticism.

These enhancements are complemented with practical and ethical guidance, drawing on recognized frameworks such as Trustworthy AI™. Our people have access to regular and targeted learning, including the Deloitte AI Academy™, that addresses both the value and limitations of AI-enabled technologies. This learning reinforces the importance of human oversight, and alongside updated practice aids and guidance from subject matter specialists, supports teams in navigating new challenges and adapting to evolving stakeholder requirements.

Deloitte A&A's training and talent model is designed to equip teams not only to use technology, but also to apply professional skepticism, challenge estimates, assess disclosures, understand automated assurance workflows, and investigate exceptions or anomalies identified through digital capabilities. The Deloitte Global A&A talent framework and delivery models have also been revised, so that teams are equipped to operate confidently in a digital environment—balancing human oversight with the power of artificial intelligence.



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.

Independence

Deloitte Taiwan Independence

Deloitte Taiwan has designed and implemented and operates a system of quality management ("SQM") for the relevant independence requirements as it relates to audit or reviews of financial statements, and other assurance or related services engagements ("Independence SQM"). The Independence SQM comprises responses (policies and procedures) that address independence quality risks to the achievement of the independence objectives. The responses are based on expectations set out in Deloitte Global Independence policies, and 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 Independence Leader is responsible for overseeing independence matters within Deloitte Taiwan, including the design, implementation and operation of the Independence SQM.

The firm's Independence SQM comprises responses to the following key independence areas:

- 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 and communications
- Independence learning
- Breaches of independence requirements
- Disciplinary measures for failures to adhere to applicable independence requirements

The firm's Independence SQM also includes detective monitoring responses over some of the key independence areas to ensure independence compliance.

All responses (including the detective monitoring responses) in the Independence SQM are tri-annually self-assessed and subject to SQM monitoring for design, implementation and operating effectiveness on a risk-based approach.

Independence

DESC

Deloitte Entity Search and Compliance

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

SRM

Service Request Monitoring

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

GIMS

Global Independence Monitoring System

Application that contains financial relationship data with relevant independence compliance indicators

Independence

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.



Appendix A | Audit and non-audit service information



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3. Appendix C | Audit quality indicators 48

Appendix A | Audit and non-audit service information

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

The proportion of the Deloitte & Touche's (Deloitte Taiwan) FY26 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%	20%	47%
Non-audit services	15%	38%	53%
Total	42%	58%	100%



Appendix B | Public interest companies

We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), as applicable to audits of financial statements of public interest entities, together with the ethical requirements that are relevant to audits of the financial statements of public interest entities in Taiwan.

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

843 public companies audited for statutory purposes by Deloitte & Touche (Deloitte Taiwan) in the financial year 2025 (2025/1/1-2025/12/31) 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	355
TPEx	267
Emerging Stock Market	104
Public Entities	117

Deloitte Industry Taxonomy	Entities
Consumer	125
Energy, Resources & Industrials	184
Financial Services	56
Life Sciences & Health Care	60
Technology, Media & Telecommunications	418



Appendix B | Public interest companies

■ **The following tables list the name of audited public interest companies for the financial year 2025, categorized by Deloitte industry taxonomy:**

Consumer

Automotive

Entity name	Entity name	Entity name	Entity name
China Motor Corporation	Taigene Electric Machinery Co., Ltd.	Giant Manufacturing Co., Ltd.	Right Way Industrial Co., Ltd.
Pan German Universal Motors Ltd.	Patec Precision Industry Co., Ltd.	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
PNC International Inc.	Test Rite Retail Co., Ltd.	Tainan Enterprise (Cayman) Co., Ltd.	Bon-Fame Co., Ltd.
Bedding World Co., Ltd.	Jing-Jan Retail Business Co., Ltd.	Test Rite International Co., Ltd.	Jesper Co.,Ltd.
Ton Lin Department Store Co., Ltd.	SCAN-D Corporation	Far Eastern Department Stores, Ltd.	Dacome International Ltd.
Les Enphants Company Limited			

Appendix B | Public interest companies

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 Corporation	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.	Ezfly International Travel Agent Co., Ltd.	KEE Fresh & Safe Foodtech Co., Ltd.	Evergreen Sky Catering Corp.
Chateau International Developmat Co., Ltd.	Kanpai Co., Ltd.	First Hotel Company Ltd.	Young Qin 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	Wan Hwa Enterprise Co., Ltd.	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 Co.,Ltd.	Lian Hwa Foods Corp.	Sunjuice Holdings Co., Limited
Feastogether Corporation	Q Burger Group Co., Ltd.		

Transportation, Wholesale & Distribution

Entity name	Entity name	Entity name	Entity name
Central Taiwan Science Park Logistics co., Ltd.	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 Corporation	HCT Logistics Co., Ltd.	U-Ming Marine Transport Corporation	Kerry TJ Logistics Co., Limited

Appendix B | Public interest companies

Consumer

Textile products Manufacturing

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

Domestic Appliances Manufacturing

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

3C Distribution

Entity name	Entity name	Entity name	Entity name
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.

Appendix B | Public interest companies

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.	Acer Synergy Manpower Corp.
Sports Gear Co., Ltd.	Sincere Security Corp. Ltd.	Universal Incorporation	Flight International Co., Ltd.
Beast Kingdom Co., Ltd	Chain Sea Information Integrated Co., Ltd.	Chi Hua Fitness Co., Ltd.	Study King Co., Ltd.
Pou Chen Corporation			



Appendix B | Public interest companies

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.	Evertex Fabrinology Ltd.	Dairen Chemical Corporation	China Man-made Fiber Corporation
China Steel Chemical Corporation	Yuan Jen Enterprises Co., Ltd.	Evermore Chemical Industry Co., Ltd.	Taita Chemical Co., Ltd.
Taiwan Pai Ho Ltd.	USI Corporation	Yong Shun Chemical Co., Ltd.	Yung Chi Paint And 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 Corporation	Chitec Technology Co., Ltd.	Tung Ho Textile Co., Ltd.	Oriental Union Chemical Corp.
Jetbest Corporation	E-CHEM Enterprise Corp.	King Chou Marine Technology Co., Ltd.	Eternal Materials Co., Ltd.
Nan Pao Resins Chemical Co., Ltd.	M. J. International Co., Ltd.	Mechema Chemicals International 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 Limited	Cherng Tay Technology Co., Ltd.
Taiwan Hopax Chemicals Manufacturing Co., Ltd.	Far Eastern New Century Corporation	Tex Year Industries Inc.	Pan Asia Chemical Corporation
Jinan Acetate Chemical Co., Ltd.	UPC Technology Corporation	Lan Fa Textile Co., Ltd.	Double Bond Chemical Ind. Co., Ltd.

Appendix B | Public interest companies

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.	Horng Yu Electric 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 Corporation	Martas Precision Slide Co., Ltd.	Finetek Co., Ltd.
Advanced Material Systems Co.	Kaori Heat Treatment Co., Ltd.	GMT Global Inc.	Strong H Machinery Technology Co,. Ltd
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.	

Appendix B | Public interest companies

Energy, Resources & Industrials

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		

Renewables

Entity name	Entity name	Entity name	Entity name
AsWater Advanced Envirotech Ltd.	Kemflo International Co., Ltd	Greenrock Energy Co., Ltd	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	Jin Lian Cheng Resources And Technology Co., Ltd.	APEX Wind Power Equipment Manufacturing Company Limited	AMIA Co.,Ltd.
International Ocean Vessel Technical Consultant Co., Ltd			

Appendix B | Public interest companies

Energy, Resources & Industrials

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.

Other

Entity name	Entity name	Entity name	Entity name
Energy Composite Technology Co., Ltd.	San Neng Group Holdings Co., Ltd.	Tachia Yung Ho Machine Industry Co., Ltd.	Great China Metal 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.	Lidye 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 Liong Global Corporation	Keding Enterprises Co., Ltd.
Redwood Group Ltd.	Beiley Biofund Inc.	Thye Ming Industrial Co., Ltd.	Tittot Company Limited
I Jang Industrial Co., Ltd.	Shane Global Holding Inc.	International CSRC Investment Holdings Co.,Ltd.	Sanitar Co., Ltd.
Walsin Lihwa Corporation	Ofuna Technology Co., Ltd	Aerospace Industrial Development Corporation	King Point Enterprise Co., Ltd.
Sunspring Metal Corporation	Thintech Materials Technology Co., Ltd.		

Appendix B | Public interest companies

Financial Services

Banking & Capital Markets

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

Investment

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

Insurance

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

Appendix B | Public interest companies

Financial Services

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.



Appendix B | Public interest companies

Life Sciences & Health Care

Baiopharma

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.
Intelligene Inc.	Energenesis Biomedical Co., Ltd.	Sunhawk Vision Biotech, Inc.	Carilex Medical, Inc.
Grape King Bio Ltd.	Handa Pharmaceuticals, Inc.	Biolasco Taiwan Co., Ltd.	Mikobeaute International Co.,Ltd
CHO Pharma, Inc.	DV Biomed Co., Ltd.	Protect Biotech Incorporation	

Agricultural Technology

Entity name	Entity name	Entity name	Entity name
All Cosmos Bio-Tech Holding Corporation	Morn Sun Feed Mill Corp.	Super Qin Enterprise Co., Ltd.	Sinon Corporation

Appendix B | Public interest companies

Life Sciences & Health Care

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.			



Appendix B | Public interest companies

Technology, Media & Telecommunications

Technology

Entity name	Entity name	Entity name	Entity name
AES Holding Co., Ltd.	TPK Holding Co., Ltd.	Eson Precision Ind. Co., Ltd.	Leatec Fine Ceramics Co., Ltd.
Nyquest Technology Co., Ltd.	Powertech Technology Inc.	eMemory Technology Inc.	Forcecon Tech. Co., Ltd.
Powerchip Investment Holding Corporation	Powerchip Semiconductor Manufacturing Corporation	Forcelead Technology Corp.	Trio Technology International Group Co., Ltd.
Young Tek Electronics Corporation	Alltop Technology Co., Ltd.	ABC Taiwan Electronics Corp.	Chen Full International Co., Ltd.
Chenfull Precision Co., Ltd.	Shihlin Electric & Engineering Co.	Chime Ball Technology Co.,Ltd.	China Ecotek Corporation
Kinik Company	Everspring Industry Co., Ltd.	High Performance Information Co., Ltd.	Arlitech Electronic Corp.
Kinko Optical Co., Limited	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.	Jsw Pacific Corp.	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 Company Limited
Progate Group Corporation	Lumax International Corp.,Ltd.	Jiu Han System Technology Co., Ltd.	Gemtek Technology Co., Ltd.

Appendix B | Public interest companies

Technology, Media & Telecommunications

Technology

Entity name	Entity name	Entity name	Entity name
Reallusion Inc.	P-Two Industries Inc.	Vate Technology Co., Ltd.	Richwave Technology Corporation
Koryo Electronics Co., Ltd.	Epileds Technologies, Inc.	United Radiant Technology Corporation	Lite-On Technology Corporation
Optivision Technology Incorporated	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.	Shine Passion Engineering Co., Ltd
Trans-Sun Materials Technology Co., Ltd.	Msscorps Co., Ltd.	Excel Cell Electronic Co., Ltd.	ANT Precision Industry Co., Ltd.
Edison Opto Corporation	C-Tech United Corporation	Best Precision Industrial Co., Ltd.	Alpha Microelectronics Corp.
AeroVision Avionics, Inc.	Niching Industrial Corporation	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 Intelligence Technology Co.,Ltd
Finesse Technology Co., Ltd.	Mean Well Enterprises Co., Ltd.	Easy Field 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.	iCatch Technology Inc.

Appendix B | Public interest companies

Technology, Media & Telecommunications

Technology

Entity name	Entity name	Entity name	Entity name
Iscom Online International Information I	VisEra Technologies Company Ltd.	Co-Tech Development Corporation	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 Ind. Co., Ltd.	Cheng Mei Instrument Technology Co., Ltd
Star Asia Vision Corporation	Loop Telecommunication International Inc.	Biostar Microtech Int'L 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.	Nytex Composites Co., Ltd.	Chroma ATE. Inc.
Global Lighting Technologies Inc.	Phihong Technology Co., Ltd.	Brave C&H Supply Co., Ltd.	Aethertek technology co., Ltd.
Giantplus Technology Co., Ltd.	GoldKey Technology Corp.	Generalplus Technology Inc.	Adlink Technology Inc.
Sunplus Technology Company Limited	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	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 Corp.	Metaedge Corporation	Eclat Forever Machinery Co., Ltd.

Appendix B | Public interest companies

Technology, Media & Telecommunications

Technology

Entity name	Entity name	Entity name	Entity name
Saul Tech Technology Co., Ltd.	Taisic Materials Corp.	Data Image Corporation	Megawin Technology Co., Ltd.
AMICCOM Electronics Corporation	Welldone Company	Leadtrend Technology Corporation	JG Environmental Technology Co., Ltd.
Key Ware Electronics Co., Ltd.	TM Technology, Inc.	Global Unichip Corp.	Topview Optronics Corp.
Lex Computech Co., Ltd.	Promise Technology, Inc.	FUKUTA Elec. & Mach. CO., LTD.	Fulltech Fiber Glass Corp.
Advanced Power Electronics Corp.	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 Corporation	Brogent Technologies Inc.	WiseChip Semiconductor Inc.
Acer Synergy Tech Corp.	U.D. Electronic Corp.	Feedback Technology Corp.	Wah Lee Industrial Corporation
Hua Hsu Silicon Materials Co.,Ltd	Waffer Technology Corp.	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 Corporation	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 Corp.	Usun Technology Co., Ltd.	Dynapack International Technology Corporation
Superior Plating Technology Co., Ltd.	AVerMedia Technologies, Inc.	AVer Information Inc.	Microtips Technology Inc.
Isentek Inc.	AP Memory Technology Corporation	Shin Zu Shing Co., Ltd.	Nuvoton Technology Corporation
Sync-Tech System Corp.	STL Technology Co., Ltd.	New Era Electronics Co., Ltd	Simplo Technology Co., Ltd.
WUS Printed Circuit Co., Ltd.	Nexora Technology Co., Limited	Mirle Automation Corporation	Cybersoft Digital Services Corp.

Appendix B | Public interest companies

Technology, Media & Telecommunications

Technology

Entity name	Entity name	Entity name	Entity name
JPP Holding Company Limited	Fortune Advanced Technology Co., Ltd	Tac Bright Optronics Corporation	Taimide Tech. Inc.
Zilltek Technology Corp.	DIVA Laboratories, Ltd.	Aurona Industries, Inc.	Keystone Microtech Corporation
Zero One Technology Co., Ltd.	Ledlink Optics, Inc.	TYNTEK Corporation	Top Bright Holding Co., Ltd.
Channel Well Technology Co., Ltd.	Lintes Technology Co., Ltd.	Chia Chang Co., Ltd.	Career Technology (Mfg.) Co., Ltd.
Wholetech System Hitech Limited	Seetel New Energy Co., Ltd.	Cyber Power Systems Inc.	Giga Solar Materials Corporation
Global Brands Manufacture Ltd.	Xintec Inc.	Systex Fintech Corporation	Systex Corporation
Aplex Technology Inc.	Macroblock, Inc.	Penpower Technology Ltd.	Hauman Technologies Corp.
Shuttle Inc.	ABONMAX Co., Ltd	Yield Microelectronic Corp.	KENMEC Mechanical Engineering Co., Ltd.
IBASE Technology Inc.	Ruby Tech Corporation	Eris Technology Corporation	Ahoku Electronic Company
Ichia Technologies, Inc.	Pancolour Ink Co., Ltd.	Arbor Technology Corporation	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.
United Renewable Energy Co., Ltd.	Integrated Solutions Technology, Inc.	Ushine Photonics Corporation	SynPower Co., Ltd.
Excellence Optoelectronics Holding Co., Ltd	Excellence Optoelectronics Inc.	Lemtech Holdings Co., Limited	Bestec Power Electronics Co., Ltd.
Copartner Technology Corporation	VSO Electronics 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.

Appendix B | Public interest companies

Technology, Media & Telecommunications

Telecommunications, Media & Entertainment

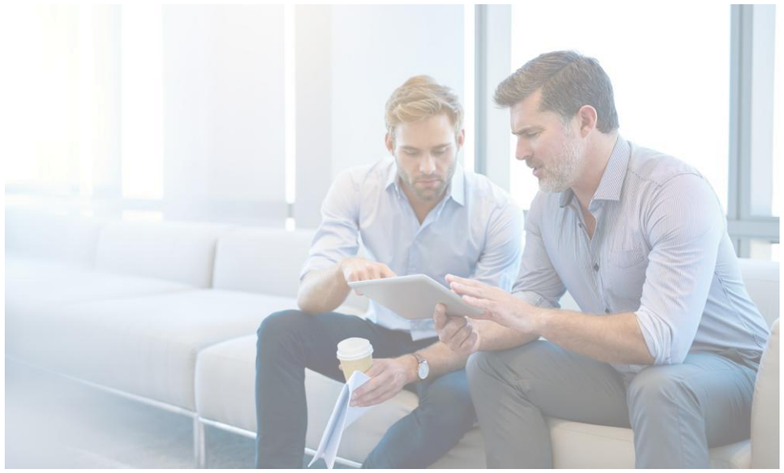
Entity name	Entity name	Entity name	Entity name
91APP, Inc.	Arizon RFID Technology	Sanda Cable Tv Co., Ltd.	Suncrown CATV Co., Ltd
Dai-an Wenshan CATV Co., Ltd.	Cable Giant CATV Co., Ltd.	CHT Security Co., Ltd.	Chinese Television System
Chinese Gamer International Corporation	Jason's Entertainment Co., 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.	Julien's International Entertainment Group	EZconn Corporation
Alltek Marine Electronics Corp.	Chuenlien CATV Co., Ltd.	Chi Yuan Cable TV Co., Ltd.	Prosperity CATV Corp.
User Joy Technology Co., Ltd.	Bossdom Digiinnovation Co., Ltd	Jorjin Technologies Inc.	HTC Corporation
Universal Microwave Technology, Inc.	Chingpingtao CATV Co., Ltd.	Everlasting Cable TV Co., Ltd.	Shin Ho Cable TV Co., Ltd.
Coretek Opto Corp.	Nantian 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 Co.	AzureWave Technologies, Inc.	Gomaji Corp., Ltd.	Connection Technology Systems Inc.
LINE Pay Taiwan Limited	Kdan Mobile Software Ltd.	UniForce Technology Corporation	Axcen Photonics Corporation
Xxtechec Co., Ltd.	Nextlink Technology Co., Ltd.	momo.com Inc.	Soft-World International Corporation
GangDu Cable Tv Co., Ltd.	Wayi International Digital Entertainment Co., Ltd.	International Games System Co., Ltd.	Yangminshan CATV Co., Ltd.

Appendix B | Public interest companies

Technology, Media & Telecommunications

Telecommunications, Media & Entertainment

Entity name	Entity name	Entity name	Entity name
Kingwaytek Technology Co., Ltd.	CyCraft Technology Corporation	Eland Information Co., Ltd.	ELTA Technology Co., Ltd.
Hsin Taipei CATV Co., Ltd.	Hsinchu Chentao CATV Co., Ltd.	Hsintangchen CATV Co., Ltd.	New Visual Wave Cable Communications Co., Ltd.
Hsinpingdao CATV Co., Ltd.	Twister5 Co., Ltd.	TMY Technology Inc.	Chun Chien Cable TV Co., Ltd.
Wonderful CATV Co., Ltd.	International Integrated Systems, Inc.	Green World Fintech Service Co., Ltd.	Taiwan Television Enterprise, Ltd.
Far EasTone Telecommunications Co., Ltd.	Phoenix Cable TV Co., Ltd.	KHAM Inc.	Grandsys Inc.
Ching Lian Cable TV Co., Ltd.	Sky Digital Convergence Service Co., Ltd.	Globalsat Worldcom Corporation	Union Cable TV Co., Ltd.
Elite Advanced Laser Corporation	Carry International Co., Ltd.	Fong-Meng 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.		



Appendix C | Audit quality indicators

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

- The firm-level audit quality indicators are based on the information disclosed for Deloitte & Touche's most recent financial year.
- The most recent financial year is FY26 (2025/6/1 - 2026/5/31); the same approach applies to the accounting periods of all other years.

Profession

Audit Experience

Firm Level	
Audit Experience of Partners	10.9 yrs
Audit Experience of EQR	12.4 yrs
Audit Experience of Managers or above Title (excl. Partner)	12.1 yrs

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.



Firm's hierarchy of job titles and the corresponding years of service	
Staff	1-2 yrs
Senior	2 yrs
Manager	5 yrs
Senior Manager	10 yrs
Partner	13 yrs

Appendix C | Audit quality indicators

Profession

Training Hours

Firm Level	
Training Hours of Partners	113.3 hrs
Training Hours of Managers or above Titles (excl. Partners)	87.4 hrs

Attrition Rate

Firm Level	
Attrition Rate of Managers or above Titles (excl. Partners)	10.6 %

Professional Support

Firm Level	
Number of Experts to Support Audit Service Section (%)	5.7 %
The Devoted Hours of Experts for Listed Companies (%)	6.4 %

Note: Experts include CAAT specialists and financial appraisers but not partners and auditors.

Appendix C | Audit quality indicators

Quality Control

Workload

Firm Level	
Number of PIEs Audited by Partner as EP	6.2
% of Devoted Time per Partner	62.8 %

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.

EQR

Firm Level	
EQR Hours (%)	1.42 %

Brief on requirement for EQR such as education or experience.

The internal requirement to be accredited as an EQR are listed below:

1. Independence and objectivity
   - The Engagement Quality Reviewer, and EQR Assistants, should be independent of the entity, perform the engagement quality review with integrity, and maintain their objectivity in performing the review.
   - To maintain objectivity, the Engagement Quality Reviewer and EQR Assistants should not make decisions on behalf of the Engagement Team or assume any of the responsibilities of the Engagement Team.
   - The Engagement Quality Reviewer and EQR Assistants should not directly involved in the performing the Engagement or have responsibility for auditing any of the entity's subsidiaries, divisions, affiliated, or related entities during either of the two preceding audits.
   - In addition, Engagement Quality Reviewer and EQR Assistants must also comply with the Firm's rotation regulations.

Appendix C | Audit quality indicators

Quality Control

EQR

2. Knowledge and Experience
   - Engagement Quality Review and EQR Assistants should be performed by a Partner or a Manager who has the appropriate competence (e.g., experience and knowledge about applicable accounting and auditing standards and regulations). Appropriate experience and knowledge include experience and knowledge of the entity's industry, economic environment, the applicable financial reporting framework, auditing standards, relevant professional standards and local laws and regulations.
   - Only individuals who have completed Engagement Quality Reviewer training should perform the roles of Engagement Quality Reviewer and EQR Assistants.
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.

Quality Supporting Capacity

Firm Level	
No. of Full Time Equivalent (FTE) Quality Controllers	**108.0**
FTE Quality Controllers (%)	**4.9 %**

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.

Appendix C | Audit quality indicators

Quality Control



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

1. Monitoring program of specific engagements
   Following the engagement acceptance and continuance procedure performed, the firm will periodically review the engagement's financial and non-financial information and have discussions with the engagement partner. Engagements meeting the following criteria are subject to Firm monitoring program:
   - Operates in a volatile or complex industry
   - Significant issues raise attention
   - Significant adverse media/publicity reported about the management and those charged with governance
   - Issues identified by the EP, AABL, AARL, or CRO.
     One or more following monitoring procedures will be performed to the engagements in the Firm monitoring program. Monitoring procedures are dependent on the nature and issues of the engagements:
   - Periodically follow up the status of the issues raised
   - Plan and perform appropriate procedures to address the issues raised
   - Review the appropriateness of presentation and disclosure in the financial statement (If applicable)
   - A meeting to be held by the engagement partner to report the status of issues and the conclusions of procedures performed to NPPD, AABL, and CRO as needed.
2. Monitoring of in-process engagements
   Continuous audit quality monitoring by Deloitte Taiwan involves the proactive identification of audit issues on in-process engagements in order to drive timely solutions and real time corrective actions. This is achieved through the following suite of activities:
   - A program of subject matter specific "health checks" to assist Deloitte Taiwan's audit quality leader in assessing progress and identifying potential issues on in-process engagements.

Appendix C | Audit quality indicators

Quality Control

Quality Supporting Capacity

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

3. Inspections of completed engagements
   Key components of inspections of completed engagements include:
   - Risk-based engagement selection and consideration of all major industries served by Deloitte Taiwan while considering 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.



Appendix C | Audit quality indicators

Monitoring

External Inspection Results & Enforcement

Firm Level

Inspection Results by FSC	The most recent inspection result 2025
No. of Deficiencies in QC	0
No. of Deficiencies per Engagement	1.1 (10/9)

Inspection Results by PCAOB	The most recent inspection result 2024
No. of Deficiencies per Engagement	0.3 (1/3)

CPA Discipline & Sanctions	FY26
No. of CPA Disciplinary Cases & Sanctions Made according to Article 37 of Securities and Exchange Act.	0

Number of Official Improvement Letters Issued by Authority

Firm Level

No. of OILs from Authority to Firm per Engagement	FY26
Firm	0.16 %

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