Accountant independence and competency assessment

The Company evaluates the independence of the certified public accountants every year, in addition to requiring "Statement of Independence" from the certified public accountants, and evaluate the independence of the certified public accountants according to “The Norm of Professional Ethics for Certified Public Accountant”(the evaluation standard is as follow). The Company obtain the Audit Quality Indicators (AQIs) provided by the accounting firm to evaluate the audit quality of the accounting firm and the audit team based on five major aspects: professionalism, independence, quality control, monitoring, and creativity.After full communication with the certified accountants, the Audit Committee will evaluate the competency of the certified accountants one by one. After the assessment, the company was not aware of anything that might affect the independence and competency of the certified accountant.

The evaluation results of the most recent year were discussed and approved by the Audit Committee on February 26, 2025, were submitted to and submitted to the Board of Directors for approval on February 27, 2025.

Evaluation Item		Evaluaiton Result	Whether it meets independence
1.	The CPA and its spouse and dependent does not having any investment or financial interest-sharing relationship with the Company	Yes	Yes
2.	The CPA and its spouse and dependent does not having any funds or loans from the Company. This does not apply if the principle is a financial institution with normal dealings.	Yes	Yes
3.	The firm does not issuing an assurance report on the effectiveness of the operation on its financial systems that were designed or implemented assist by the firm before.	Yes	Yes
4.	CPA or A member of the assurance team does not being, or having been a director, or supervisor of the client, or employed by the Company in a position to exert significant influence over the subject matter of the engagement within the last two years. Does not having a close or immediate family member (spouse, lineal, immediately affinity or the the relationship between collateral blood relatives within the second degree of consanguinity) who is a director, supervisor, or officer of the client or an employee of the Company who is in a position to exert significant influence over the subject matter of the engagement.	Yes	Yes
5.	The non-audit services provided for the Company does not directly affect the important items of the audit case.	Yes	Yes

Evaluation Item	Evaluaiton Result	Whether it meets independence
6. CPA or A member of the assurance team does not promoting or brokering shares in the Company or other securities issued by the Company, and acting as an advocate on behalf of an audit client in litigation or disputes with third parties.	Yes	Yes
7. CPA or A member of the assurance team does not accepting gifts or preferential treatment from the Company, the Company's director, supervisor, officer or major stockholder.	Yes	Yes
8. CPA does not provide audit services to the Company for seven consecutive 7 years.	Yes	Yes

The Company evaluates the independence of the certified public accountants every year, in addition to requiring "Statement of Independence" from the certified public accountants, and evaluate the independence of the certified public accountants according to “The Norm of Professional Ethics for Certified Public Accountant”(the evaluation standard is as follow). The Company obtain the Audit Quality Indicators (AQIs) provided by the accounting firm to evaluate the audit quality of the accounting firm and the audit team based on five major aspects: professionalism, independence, quality control, monitoring, and creativity.After full communication with the certified accountants, the Audit Committee will evaluate the competency of the certified accountants one by one. After the assessment, the company was not aware of anything that might affect the independence and competency of the certified accountant.

The evaluation results of the most recent year were discussed and approved by the Audit Committee on February 26, 2024, were submitted to and submitted to the Board of Directors for approval on February 27, 2024.

Evaluation Item		Evaluaiton Result	Whether it meets independence
9.	The CPA and its spouse and dependent does not having any investment or financial interest-sharing relationship with the Company	Yes	Yes
10.	The CPA and its spouse and dependent does not having any funds or loans from the Company. This does not apply if the principle is a financial institution with normal dealings.	Yes	Yes
11.	The firm does not issuing an assurance report on the effectiveness of the operation on its financial systems that were designed or implemented assist by the firm before.	Yes	Yes
12.	CPA or A member of the assurance team does not being, or having been a director, or supervisor of the client, or employed by the Company in a position to exert significant influence over the subject matter of the engagement within the last two years. Does not having a close or immediate family member (spouse, lineal, immediately affinity or the the relationship between collateral blood relatives within the second degree of consanguinity) who is a director, supervisor, or officer of the client or an employee of the Company who is in a position to exert significant influence over the subject matter of the engagement.	Yes	Yes
13.	The non-audit services provided for the Company does not directly affect the important items of the audit case.	Yes	Yes
14.	CPA or A member of the assurance team does not promoting or brokering shares in the Company or other securities issued by the Company, and acting as an	Yes	Yes

	Evaluation Item	Evaluaiton Result	Whether it meets independence
	advocate on behalf of an audit client in litigation or disputes with third parties.		
15.	CPA or A member of the assurance team does not accepting gifts or preferential treatment from the Company, the Company's director, supervisor, officer or major stockholder.	Yes	Yes
16.	CPA does not provide audit services to the Company for seven consecutive 7 years.	Yes	Yes

The Company evaluates the independence of the certified public accountants every year, in addition to requiring "Statement of Independence" from the certified public accountants, and evaluate the independence of the certified public accountants according to “The Norm of Professional Ethics for Certified Public Accountant”(the evaluation standard is as follow). The Company obtain the Audit Quality Indicators (AQIs) provided by the accounting firm to evaluate the audit quality of the accounting firm and the audit team based on five major aspects: professionalism, independence, quality control, monitoring, and creativity.After full communication with the certified accountants, the Audit Committee will evaluate the competency of the certified accountants one by one. After the assessment, the company was not aware of anything that might affect the independence and competency of the certified accountant.

The evaluation results of the most recent year were discussed and approved by the Audit Committee on February 23, 2023, were submitted to and submitted to the Board of Directors for approval on February 24, 2023.

Evaluation Item	Evaluaiton Result	Whether it meets independence
1. The CPA and its spouse and dependent does not having any investment or financial interest-sharing relationship with the Company	Yes	Yes
2. The CPA and its spouse and dependent does not having any funds or loans from the Company. This does not apply if the principle is a financial institution with normal dealings.	Yes	Yes
3. The firm does not issuing an assurance report on the effectiveness of the operation on its financial systems that were designed or implemented assist by the firm before.	Yes	Yes
4. CPA or A member of the assurance team does not being, or having been a director, or supervisor of the client, or employed by the Company in a position to exert significant influence over the subject matter of the engagement within the last two years. Does not having a close or immediate family member (spouse, lineal, immediately affinity or the the relationship between collateral blood relatives within the second degree of consanguinity) who is a director, supervisor, or officer of the client or an employee of the Company who is in a position to exert significant influence over the subject matter of the engagement.	Yes	Yes
5. The non-audit services provided for the Company does not directly affect the important items of the audit case.	Yes	Yes
6. CPA or A member of the assurance team does not promoting or brokering shares in the Company or other securities issued by the Company, and acting as an	Yes	Yes

Evaluation Item		Evaluaiton Result	Whether it meets independence
	advocate on behalf of an audit client in litigation or disputes with third parties.		
7.	CPA or A member of the assurance team does not accepting gifts or preferential treatment from the Company, the Company's director, supervisor, officer or major stockholder.	Yes	Yes
8.	CPA does not provide audit services to the Company for seven consecutive 7 years.	Yes	Yes