

GlobalWafers Co., Ltd.

Certified Public Accountant Independence Assessment Operation

Description:

1. To assess the suitability of the certified public accountant (CPA), the Company shall assess the independence of the CPA engaged by the Company regularly (at least one annually) according to the “Rules for Assessment of Independence and Performance of Certified Public Accounts”.
2. Assessment Period and Time: The assessment period shall be for the most recent year and up to the date of assessment. The assessment time shall be before June of each year or whenever necessary.
3. Assessment Result: If any item in the assessment results of this table indicates “No”, it shall mean that the CPA fails to meet independence requirements and shall not be re-engaged. If all of the assessment results of this table indicate “Yes”, then the “Certified Public Accountant Performance Assessment Form” shall be further completed.
4. Submission for Board Resolution: The assessment result of this table shall be submitted to the board of directors as the basis for determining whether a CPA is to be retained or continued to be retained.

CPA Independence Assessment Table

Name of CPA: Yung-Hua Huang, CPA

Assessment Period: 2024/01~2024/12

No.	Assessment Indicator	Yes	No
1	The term of office of CPA is less than seven years	✓	
2	Whether members of the audit service team, other co-practicing accountants, shareholders of corporate accounting firms, accounting firms, affiliated firms and alliance firms maintain independence for the Company	✓	
3	The CPA and members of the audit service Team do not currently hold or held in the last two years the position of director, supervisor, manager of audit clients which have a significant impact on the audit.	✓	
4	The CPA and members of the audit service team have no family relation with the Company's directors, supervisors, managers or persons who have significant impact on the audit.	✓	
5	The CPA does not hold the position of director, supervisor or managerial officer having a significant impact on the audit within one year after being dismissed from the office.	✓	
6	There is no direct or indirect significant financial interest relationship between the CPA and the Company.	✓	
7	The accounting firm of the CPA does not rely excessively on the remuneration source of a single customer (the Company).	✓	

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8	There is no significant close business relationship between the CPA and the Company.	✓	
9	There is no potential employment relationship between the CPA and the Company.	✓	
10	The CPA does not enter into a contingent fee arrangement relating to an audit engagement.	✓	
11	For the non-audit services provided by the Company, the CPA has no important item which directly affects the audit.	✓	
12	The CPA does not act as an advocate on behalf of the Company in litigation or disputes with third parties.	✓	
13	The CPA does not publicize or serve as broker of the shares or other securities issued by the Company.	✓	
14	The CPA does not receive gifts with high values or special discounts from the Company or its supervisors, managerial officers or major shareholders.	✓	
15	The CPA or members of the Audit Service Team do not keep money for the Company.	✓	

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CPA Independence Assessment Operation

Description:

1. Purpose: To assess the suitability of CPA, the Company shall assess the performance of the CPA retained periodically.
2. Restrictions: Prior to the filling of this table, the independence of the CPA shall be assessed according to the “Certified Public Accountant Independence Assessment Operation” first. If the CPA has satisfied the independence requirements, this table shall then be further completed. Conversely, if the CPA does not satisfy the interdependence requirements, this table is need not be completed.
3. Assessment Period and Time: The assessment period is for the most recent year and up to the date of assessment: The assessment time shall be before June of each year or whenever necessary.
4. Score Range Standard: If the assessment result of this table is less than 70 points, it means that the suitability of the CPA may be deemed unsuitable.
5. Report to the Board of Directors: The assessment result of this table shall be submitted to the board of directors as the basis for determining whether a CPA is to be retained or continued to be retained.

CPA Performance Assessment Table

Name of Accounting Firm KPMG in Taiwan

Name of CPA: Yung-Hua Huang, CPA

Assessment Period: 2024/01~2024/12

Assessment Indicator	Specific Indicator		Measurement Standard	Assessment Score	Score Points
Service quality and scale	1	Disciplinary record of the CPA	10 points are given for clean record without any disciplinary actions; otherwise, 0 point is given.	0-10	10
	2	The CPA's accounting firm scale	5 points are given when the firm scale is ranked top 10% in the industry, and 4 points are given when it is ranked top 20% in the industry, and so on in a descending manner.	0-5	5
	3	Whether the accounting firm has established its quality control system	5 points are given when such system has been established; otherwise, 0 point is given.	0-5	5

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	4	Number lawsuits involving the CPA's accounting firm	5 points are given for 0 material error, 3 points are given for 1 material error, and 0 point is given for more than 2 material errors.	0-5	5
	5	Whether the professional service reports previously provided by other members of the account firm have any material error	5 points are given for 0 material error, 3 points are given for 1 material error, and 0 point is given for more than 2 material errors.	0-5	5
	6	Status of communication with corporate governance unit	Whether the CPA maintains proper communication channel with the corporate governance unit.	0-10	10
Professional competence	1	Term of office of the CPA	1 point is given for 1 year, 2 points are given for 2 years, 3 points are given for 3 years, 4 points are given for 4 years, 5 points are given for 5~6 years, and 0 point is given for more than 7 years.	0-5	1
	2	Number of audit service team members equipped with the CPA license	2 points are given to each member equipped with the CPA license, and the maximum score is 10 points.	0-10	8
	3	Whether the CPA has satisfied the required number of training hours	5 points are given when the required training hours have been satisfied; otherwise, 0 point is given.	0-5	5
	4	On-job training of audit service team members	1 point is given when the training hours of each member reaches 10 hours on average, and 2 points are given for training hours reaching 20 hours, and so on.	0-5	5
	5	Professional due care	The CPA has performed the	0-5	5

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		of the CPA	audit and prepared reports with professional due care.		
Timeliness cooperation	1	Whether the four quarterly financial audit reports are completed on time	5 points are given when each quarterly audit report is completed on time.	0-20	20
	2	Whether the tax audit report is completed on time	5 points are given when the report is completed on time; otherwise, 0 point is given.	0-5	5
	3	Financial status and internal control audit and report	5 points are given when it is completed on time along with the report submission; otherwise, 0 point is given.	0-5	5
Total score				94	

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4. Submission for Board Resolution: The assessment result of this table shall be submitted to the board of directors as the basis for determining whether a CPA is to be retained or continued to be retained.

CPA Independence Assessment Table

Name of CPA: Chun-Yuan Wu, CPA

Assessment Period: 2024/01~2024/12

No.	Assessment Indicator	Yes	No
1	The term of office of CPA is less than seven years	✓	
2	Whether members of the audit service team, other co-practicing accountants, shareholders of corporate accounting firms, accounting firms, affiliated firms and alliance firms maintain independence for the Company	✓	
3	The CPA and members of the audit service Team do not currently hold or held in the last two years the position of director, supervisor, manager of audit clients which have a significant impact on the audit.	✓	
4	The CPA and members of the audit service team have no family relation with the Company's directors, supervisors, managers or persons who have significant impact on the audit.	✓	
5	The CPA does not hold the position of director, supervisor or managerial officer having a significant impact on the audit within one year after being dismissed from the office.	✓	
6	There is no direct or indirect significant financial interest relationship between the CPA and the Company.	✓	
7	The accounting firm of the CPA does not rely excessively on the remuneration source of a single customer (the Company).	✓	

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8	There is no significant close business relationship between the CPA and the Company.	✓	
9	There is no potential employment relationship between the CPA and the Company.	✓	
10	The CPA does not enter into a contingent fee arrangement relating to an audit engagement.	✓	
11	For the non-audit services provided by the Company, the CPA has no important item which directly affects the audit.	✓	
12	The CPA does not act as an advocate on behalf of the Company in litigation or disputes with third parties.	✓	
13	The CPA does not publicize or serve as broker of the shares or other securities issued by the Company.	✓	
14	The CPA does not receive gifts with high values or special discounts from the Company or its supervisors, managerial officers or major shareholders.	✓	
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