pwc 資誠

DECLARATION OF AUDITOR INDEPENDENCE

1. In providing professional services to the Company, we maintain objectivity, integrity, professional competence and due care, and comply with the firm's code of conduct and applicable professional requirements. These principles support the timely provision of high-quality professional audit services to the Company and the fulfillment of the expectations of the public.

2. Our responsibility is to express an opinion, based on our audit, on whether the financial statements present fairly, in all material respects, the financial position, financial performance and cash flows of the Company in accordance with the applicable financial reporting framework. Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement. Management is responsible for the preparation and fair presentation of the financial statements and for providing all information of which management is aware that is relevant to their preparation, including financial and accounting records and related information. An audit of the financial statements does not relieve management of these responsibilities.

3. We communicate with those charged with governance in accordance with International Standard on Auditing 260, "Communication with Those Charged with Governance," and Letter No. 0930105373 issued by the Securities and Futures Bureau on March 11, 2004. Based on our professional judgment, we communicate significant matters arising from the audit that are relevant to their oversight of the financial reporting and disclosure process. These requirements do not require us to design audit procedures specifically for the purpose of identifying all governance matters. Accordingly, the audit should not be expected to identify every matter that may be relevant to governance.

4. In fulfilling our responsibilities, we exercise professional judgment and maintain professional skepticism throughout the audit. We properly plan and perform the audit to obtain sufficient appropriate audit evidence and to maintain the quality of the engagement. The auditors' report is subject to final review by the engagement partners, who determine the appropriate form of report and sign the report to acknowledge their responsibility.

5. We are independent of the Company in accordance with Statement No. 10 of the Norm of Professional Ethics for Certified Public Accountant of the Republic of China and have fulfilled our other ethical responsibilities in accordance with those requirements. We have also complied with the PwC Global Independence Policy, including the relevant requirements of International Standard on Auditing 220. To the best of our knowledge, no matter has arisen that would impair our independence. Where the engagement involves other PwC network firms, those network firms have complied with the PwC Global Independence Policy.

6. The audit and related services provided by the firm have been conducted in accordance with the quality management requirements applicable to accounting firms under Statement of Auditing Standards No. 1 of the Republic of China.

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7. Our audit is conducted on the basis of objectivity and impartiality. We have confirmed the following matters. If any information below is inconsistent with your understanding, please contact the engagement partners:
   (1) Neither the engagement partners nor the professional personnel assigned to the engagement have any investment relationship with the Company through the ownership of its shares.
   (2) Neither the engagement partners nor the firm's professional personnel serve as a director, supervisor or officer of the Company.
   (3) The firm has no commercial relationship with the Company.
   (4) The firm is not involved in litigation with the Company.
   (5) We are not aware of any other relationship or circumstance that, in the professional judgment of the engagement partners, may impair independence.
   (6) We have not identified any relationship or circumstance that may reasonably be thought to bear on our independence. Accordingly, there are no related safeguards required to be communicated at this time.

8. If, during the course of the audit, we identify any relationship or circumstance that may constitute a breach of, or otherwise create a threat to, independence, we will communicate such matters, and where applicable, the related safeguards, to those charged with governance of the Company.

Yours faithfully,
PricewaterhouseCoopers, Taiwan

Hsu, Sheng-Chung
Engagement Partner

Tu, Chan-Yuan
Engagement Partner

Date: December 1, 2025